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THE COST AND PRODUCTION SURVEY REPORT

1987 REPORT BASED ON 1986 DATA

STAFF RATIO PER FTE MD
BY SIZE GROUP

MEDICAL GROUP MANAGEMENT ASSOCIATION

1987
COST AND PRODUCTION SURVEY REPORT

COMPLETE EDITION

BASED ON 1986 DATA

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The 1987 Cost and Production Surveys were compiled by the Medical Group Management Association Computer Department and the Center for Research in Ambulatory Health Care Administration, the research affiliate of the Medical Group Management Association.

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MGMA 1987 COST SURVEY REPORT

INTRODUCTION

The 1987 MGMA Cost Survey Report is based on medical group practice revenue and expense information for calendar year 1986 provided by participating MGMA members. Respondents completed one of two survey questionnaires providing information used to compile this report; the MGMA Cost Survey Short Form, designed for medical groups with a less complex financial information system, and the MGMA Cost Survey Long Form requesting a detailed description of the group's financial status. The MGMA Cost Survey Short Form required the input of only 40 items of financial data for completion, while the Long Form required a more sophisticated financial management system. The cost survey questionnaires are reprinted on pages 62-63 of this report.

Survey questionnaires were mailed to all MGMA member groups; 690 questionnaires were returned, of which 678 were used to compile the cost survey tables in this report.

The 12 survey questionnaires returned but not used either contained incomplete information or contained cost or revenue data that were far beyond a normal distribution. In these few instances, after a careful evaluation of the effect of the pertinent group's data on the total report, a decision was made to remove the data from the survey computations. No attempt could be made to contact the respondents, as their identities were not known.

Confidentiality of the data reported in the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify their questionnaires, and plain envelopes were provided for responses. In order to insure anonymity in this survey report, data were suppressed if less than five groups provided information in a specific revenue or expense category.

This report is copyrighted by the Medical Group Management Association. The MGMA/CRAHCA staff realizes the sensitive nature of physician revenue and expense information and maintains strict confidentiality in the treatment of individual responses. If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRACHA staff. Changes made in the 1987 survey and report are a direct result of member suggestions during the past year.

Your continued cooperation by participating in your association's surveys is appreciated.

—1987 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

HOW TO USE THIS REPORT

The MGMA Cost Survey is designed to assist medical group administrators measure the efficiency of their organizations. In addition to mean dollar per FTE physician revenue and expense data, this report presents the percentage of cash collections each expense line represents. The Executive Summary tables on pages 14 to 16 show mean revenue and expense data for major areas of the medical group. On page 17 a special work sheet is printed to assist administrators make direct comparison of their groups' data to that of this report.

In examining the data presented in a comparison report, the administrator should ask several questions:

1. What is the difference between the data reported by the group and the overall averages both in actual numbers and in percentages? In most instances the percentage of total cost collections column provides the best method for comparison, as this column reflects the effect expenses have on group income.
2. Is this difference favorable (e.g., a much higher collection ratio) or unfavorable (e.g., greater expenses per visit) to the group?
3. Is the difference explainable either through the group's method of data collection and reporting or because of a special group goal (e.g., prepaid services will exceed capitation revenues for the first two years the plan is offered)?
4. By what methods can this revenue or expense indicator be changed or controlled within the group?

Comparisons should be made on an individual item basis; for instance, in the case of the nonphysician salaries expense category, if the group has executive staff, business office staff, registered nurses, and medical receptionist personnel, each of these categories should be evaluated individually. Then a special total nonphysician salaries indicator can be created for the group by adding the four expense items above. A comparison can then be made between the group's total nonphysician salary expense and this "profile" composed of the average salaries paid by the survey participants.

Caution should be used in interpreting the data in this report. The average data presented here are compiled from questionnaires returned by MGMA members responding to the survey and may not be representative of group practices in general. Also, if the response rate in a category is low (less than 20), a correspondingly low level of confidence should be placed in the data.

DEMOGRAPHIC PROFILE OF RESPONDENTS

	Frequency	Percent
MGMA Section		
Eastern	108	15.9%
Midwest	207	30.6
Southern	189	27.9
Western	173	25.6
	677	100.0%
Missing	1	
Number of FTE Physicians		
3 to 6	277	40.9%
7 to 15	175	25.8
16 to 25	84	12.4
26 to 35	45	6.6
36 to 50	31	4.6
Over 50	66	9.7
	678	100.0%
Group Type		
Single Specialty	311	46.0%
Multispecialty	365	54.0
	676	100.0%
Missing	2	
Group Payment Mechanism		
Fee-for-Service	488	72.2%
Fee-for-Service/Prepaid	186	27.5
Prepaid	2	.3
	676	100.0%
Missing	2	

University Affiliation		
Yes	40	5.9%
No	636	94.1
	676	100.0%
Missing	2	
Accounting Method		
Cash	430	64.1%
Modified Cash/Accrual	170	25.3
Accrual	71	10.6
	671	100.0%
Missing	7	
Use of MGMA/CRAHCA Chart of Accounts		
Yes	293	43.9%
No	374	56.1
	667	100.0%
Missing	11	
Length of Time To Complete Questionnaire		
1 Hour or Less	177	27.0%
1.1 to 2 Hours	205	31.2
2.1 to 4 Hours	151	23.0
4.1 to 8 Hours	78	11.9
8.1 to 16 Hours	32	4.9
More than 16 Hours	13	2.0
	656	100.0%
Missing	22	

RATIOS COMPUTED IN THIS REPORT

$$\text{Accounts Receivable Ratio} = \frac{\text{Total accounts receivable (Part V 1.)}}{\text{1/12 of annual adjusted fee-for-service charges (Part I 1.c.)}}$$

$$\text{Gross Collection Percentage} = \frac{\text{Fee-for-service cash collections (Part I 4.)}}{\text{Gross fee-for-service charges (Part I 1.a.)}}$$

$$\text{Adjusted Collection Percentage} = \frac{\text{Fee-for-service cash collections (Part I 4.)}}{\text{Adjusted fee-for-service charges (Part I 1.c.)}}$$

Note: The Cost Survey questionnaire line number is referenced within each formula.

HOW THIS REPORT WAS COMPUTED

The Center for Research received, processed, and edited all survey questionnaires. Completed questionnaires were examined for clarity and content validity. This report was computed using computer programs developed by the MGMA computer department utilizing a McDonnell-Douglas Microdata SEQUEL 9000 computer system.

Data from both Long and Short Form questionnaires were used to compute each table. For each expense category that is computed using Long Form data only, the expense category label is marked by an asterisk(*).

All tables in the report present arithmetical mean average information. In these tables, for each revenue and expense category, two computations were performed. The actual "dollar amounts" reported by groups for that category on their survey questionnaires were averaged (i.e., all reported data were added and then divided by the number of groups reporting that line). For each expense category, a second indicator was computed—the average percentage of cash collections that the expense represented in the reporting groups. For each reporting group, a computation was made—dividing the reported expense line by the total cash collections line on the group's cost survey questionnaire. Next, all the percentages were averaged. Note: This procedure gives a true percentage, but it will differ from the percentage that could be computed by dividing the reported mean expense dollar value by the reported "total cash collections" dollar value. This difference is caused because ALL GROUPS REPORT TOTAL CASH COLLECTIONS—NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY. For example:

	Group			
	A	B	C	D
Total Cash Collections/MD	200,000	225,000	165,000	295,000
Optical Expenses/MD	2,600	4,500	2,500	None
Optical Expenses as a % Cash Collections	1.30%	2.00%	1.52%	None

Mean Cash Collections/MD = $221,250.00

$$\frac{200{,}000 + 225{,}000 + 165{,}000 + 295{,}000}{4}$$

Mean Optical Expenses/MD = $3,200.66

$$\frac{2{,}600 + 4{,}500 + 2{,}500 + -}{3}$$

Mean Optical Expenses as a % of Cash Collections = 1.61%

$$\frac{1.30\% + 2.00\% + 1.52\% + -}{3}$$

After rounding, this information would be presented in the final report as:

	All Sizes	
	$	%
Total Cash Collections	221,300	100.0
Total Optical Expenses	3,200	1.6

Note that if the mean optical expenses/MD were divided by the mean cash collections/MD and converted to a percent, a very different percentage of cash collections would result.

$$\frac{3{,}200.66}{221{,}250.00} \times 100 = 1.45\%$$

Since Group D does not have an optical department, it did not report optical expenses and is not included in the computation of either the dollar expense or the percentage of cash collections. This is the most accurate computation of these averages.

The fact that NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY also prevents each column from adding up. In this report each line is separately computed. In an expense category (e.g., optical expenses), each expense component, as well as each total expense, is averaged independently. If a group reported only its total optical expenses, the total expenses computation would include the group's questionnaire data, but none of the subcategories would include these data. This situation alone will prevent the optical expenses' means from adding. In computing the report, if a group did not report an expense (e.g., physician extender salaries), the computation for mean physician extender salaries/MD would treat the group's data as "missing" and compute the average from only those groups who did report the expense. The all nonphysician salaries expense computation would include the total nonphysician salaries reported by both groups, because both groups has the expense. Since NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY, the columns will not add up to the total.

MEDICAL GROUP EMPLOYEE STAFFING RATIOS

Multispecialty Medical Groups — Average Number of FTE Employees per FTE Physician

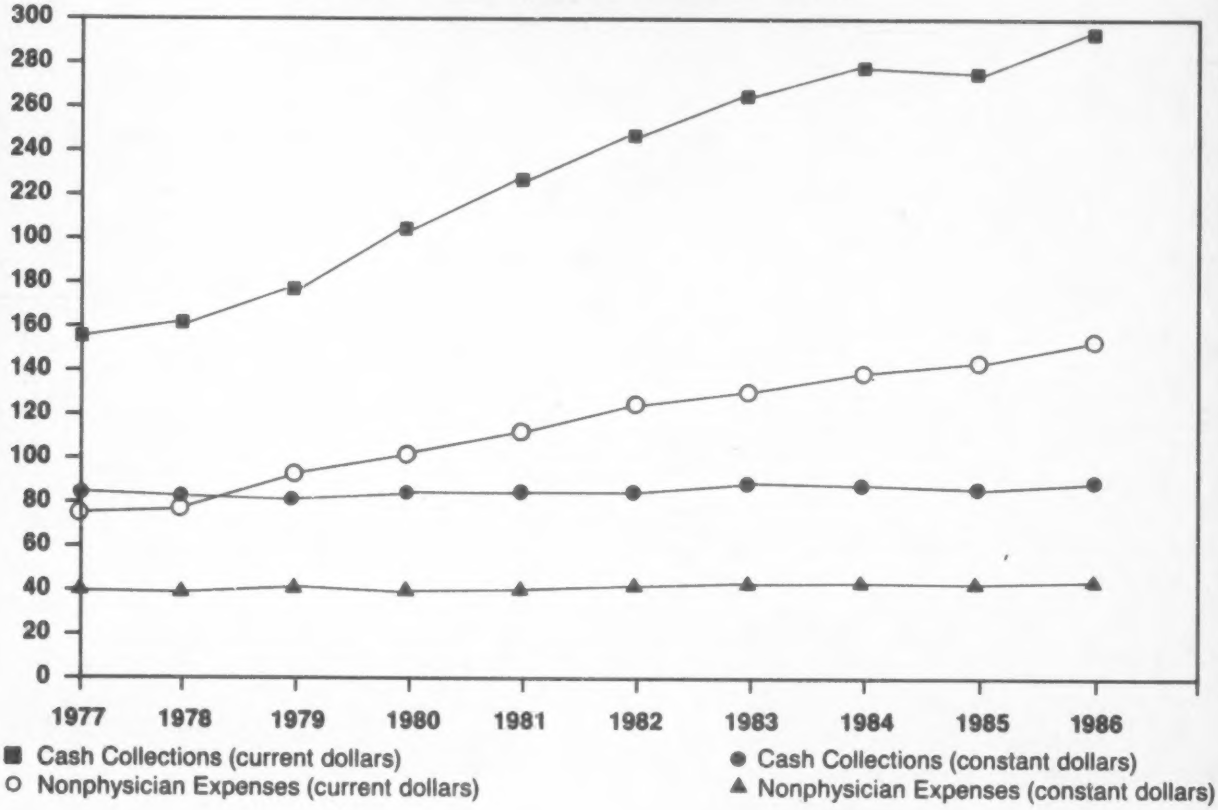
	3 TO 6	7 TO 15	16 TO 25	26 TO 35	36 TO 50	OVER 50	ALL SIZES
Group practice executive staff	0.26	0.16	0.13	0.13	0.10	0.08	0.14
Business office personnel	0.69	0.64	0.64	0.45	0.50	0.47	0.57
Data processing personnel	0.29	0.19	0.14	0.18	0.12	0.10	0.15
Other administrative personnel	0.38	0.18	0.22	0.21	0.28	0.15	0.21
Registered nurses	0.73	0.52	0.53	0.38	0.49	0.46	0.51
Licensed practical nurses & aides	0.61	0.64	0.79	0.81	0.76	0.68	0.72
Medical receptionists	0.51	0.46	0.62	0.54	0.48	0.62	0.55
Medical secretaries/transcribers	0.44	0.26	0.25	0.23	0.30	0.26	0.27
Medical records personnel	0.32	0.30	0.36	0.36	0.34	0.30	0.33
Physician extenders	0.34	0.17	0.15	0.10	0.18	0.12	0.15
Laboratory personnel	0.52	0.35	0.34	0.32	0.33	0.33	0.35
Radiology personnel	0.26	0.18	0.21	0.18	0.22	0.22	0.20
Physicial therapy personnel		0.17	0.12	****	0.09	0.09	0.11
Optical personnel		****	0.10	0.08	0.06	0.05	0.08
Housekeeping, maintenance & security personnel	0.27	0.26	0.18	0.12	0.17	0.14	0.19
Certified registered nurse anesthetists		****	****	****	****	0.07	0.15
Other support personnel	0.51	0.60	0.26	0.25	0.28	0.31	0.34
Average FTE Employees per FTE Physician	4.09.	3.69	4.04	3.76	4.39	3.71	3.88

MEDICAL GROUP MANAGEMENT ASSOCIATION
COMPARATIVE DISPLAY OF MEAN GROUP EXPENSES 1984-1986
UNITED STATES MULTISPECIALTY GROUPS

	1984		1985		% Change 1984-1985	1986		% Change 1985-1986
Gross Fee-for-Service Charges	$278,917		$289,595		3.8%	$311,295		7.5%
Adjustments	19,894		26,001		30.7	28,550		9.8
Adjusted Fee-for-Service Charges	262,107		267,304		2.0	286,937		7.3
Bad Debts and Write-Offs	12,452		13,912		11.7	16,315		17.3
Prepaid Charges	82,118		84,619		3.0	80,947		- 4.3
Total Patient Charges	272,870		280,378		2.8	302,789		8.0
Fee-for-Service Cash Collections	247,003		246,818		- 0.1	262,712		6.4
Capitation Revenue	88,556		83,550		- 5.7	97,137		16.3
Other Prepaid Revenue	*		21,253		*	16,198		-23.8
Prepaid Purchased Services	*		33,185		*	45,549		37.3
Net Prepaid Revenue	*		66,931		*	80,157		19.8
Other Revenue	5,557		7,669		38.0	7,669		0.0
Total Cash Collections	277,776	100.0%	274,071	100.0%	- 1.3	293,842	100.0%	7.2
Nonphysician Salaries	56,995	20.6	56,703	20.4	- 0.5	60,879	20.6	7.4
Nonphysician Benefits	13,068	4.7	13,269	4.7	1.5	13,691	4.6	3.2
Data Processing Expenses	3,638	1.3	3,907	1.5	7.4	4,027	1.4	3.1
Laboratory Expenses	8,009	2.9	8,471	3.1	5.8	8,885	3.0	4.9
Radiology Expenses	5,253	1.8	5,325	1.9	1.4	6,055	1.9	13.7
Physical Therapy Expenses	990	0.4	1,088	0.4	9.9	1,461	0.4	34.3
Optical Expenses	2,689	0.8	2,512	0.8	- 6.6	2,834	0.9	12.8
Medical and Surgical Supplies	8,587	3.0	9,402	3.3	9.5	9,226	3.1	- 1.9
Building and Occupancy	17,046	6.3	18,618	6.8	9.2	19,466	6.6	4.6
Furniture and Equipment	5,108	1.8	4,516	1.6	-11.6	5,941	2.0	31.6
Office Supplies and Services	3,554	1.3	3,988	1.5	12.2	4,317	1.5	8.2
Telephone Expenses	3,145	1.1	3,054	1.1	- 2.9	3,257	1.1	6.6
Insurance Premiums	6,152	2.3	7,457	2.7	21.2	9,260	3.2	24.2
Outside Professional Services	3,435	1.1	3,477	1.2	1.2	3,442	1.2	- 1.0
Prof. Listing, Marketing Expenses	1,212	0.5	1,409	0.5	16.3	1,624	0.5	15.3
Group Interest Expenses	1,781	0.7	2,284	0.8	28.2	2,141	0.7	- 6.3
Other Nonphysician Expenses	6,404	2.2	7,159	2.8	11.6	7,556	2.7	5.7
Total Nonphysician Expenses	139,953	50.4	143,067	51.6	2.2	154,884	52.5	8.3
Physician Consultant Expenses	9,686	3.3	5,977	2.1	-38.3	8,347	2.8	39.7
Physician Benefit Expenses	21,097	7.7	18,306	6.8	-13.2	18,512	6.4	1.1
Net Available for Distribution	113,530	40.8	112,727	41.6	- 0.7	117,345	40.1	4.1
Accounts Receivable	82,210		84,316			86,361		
Retained Earnings	4,676		7,061			8,133		
Accounts Receivable Ratio	4.0		3.9			3.7		
Gross Collection Percentage	88.3		85.6			84.9		
Adjusted Collection Percentage	93.9		92.4			91.9		
FTE Employees per Physician	3.8		3.8			3.9		
Number of Respondents	214		253			310		

*This amount was not itemized in the year's MGMA Cost Survey.

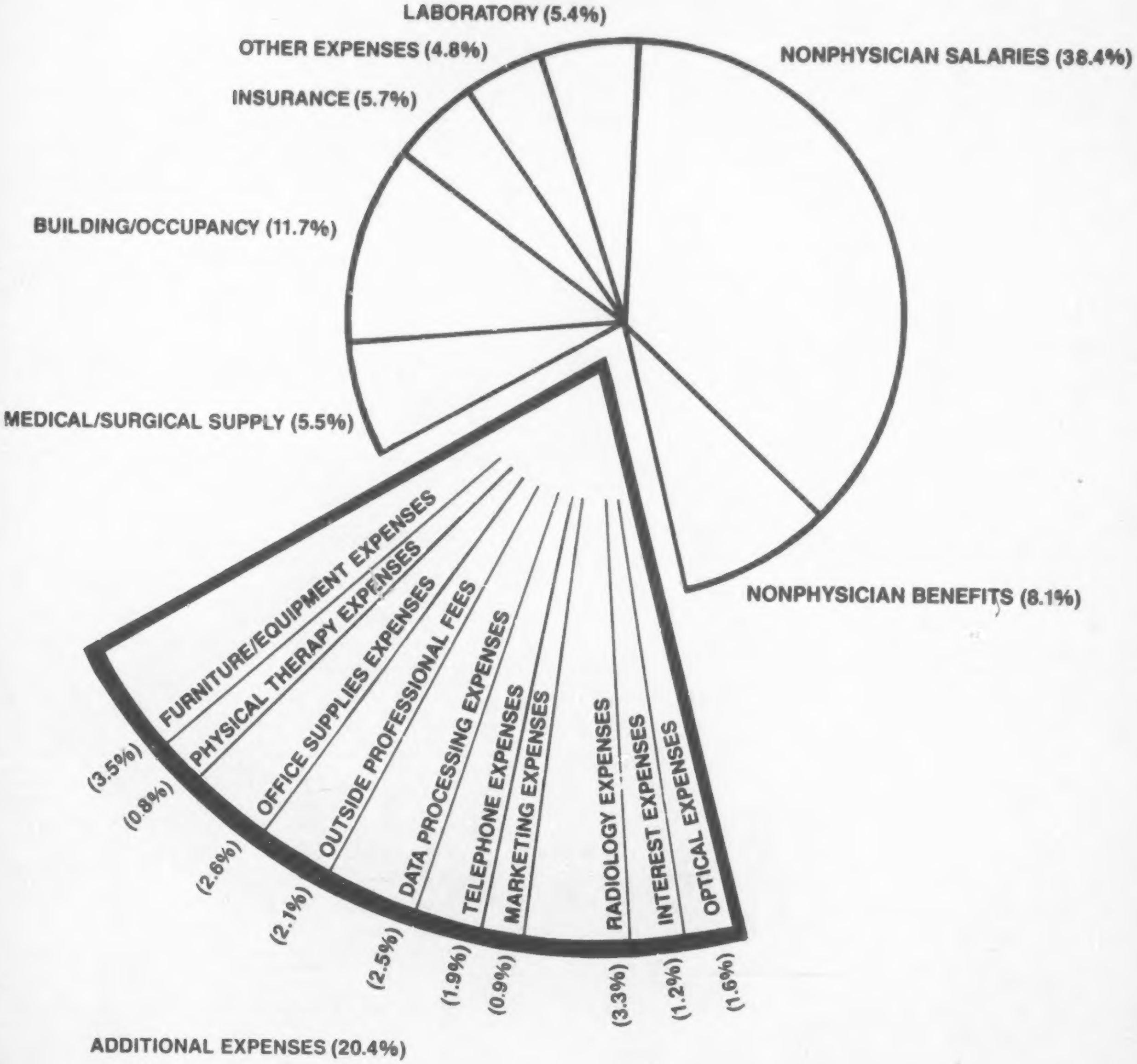
CASH COLLECTIONS AND EXPENSES
PER PHYSICIAN (CURRENT VS. CONSTANT $)



	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
TOTAL CASH COLLECTIONS	$153,208	$160,589	$176,470	$201,600	$226,200	$247,700	$265,718	$277,776	$274,071	$293,842
TOTAL NONPHYSICIAN EXPENSES	$73,649	$78,474	$92,223	$100,800	$111,500	$122,800	$131,691	139,953	$143,067	$154,884
INFLATION RATE (MEASURED BY CPI)	6.5%	7.7%	11.3%	13.5%	10.4%	6.1%	3.2%	4.3%	3.6%	3.4%
TOTAL CASH COLLECTIONS IN 1967 DOLLARS	$84,412	$82,185	$81,173	$81,686	$83,040	$85,680	$89,048	$89,288	$85,062	$88,241
TOTAL NONPHYSICIAN EXPENSES IN 1967 DOLLARS	$40,578	$40,161	$42,421	$40,843	$40,932	$42,477	$44,132	$44,986	$44,403	$46,512

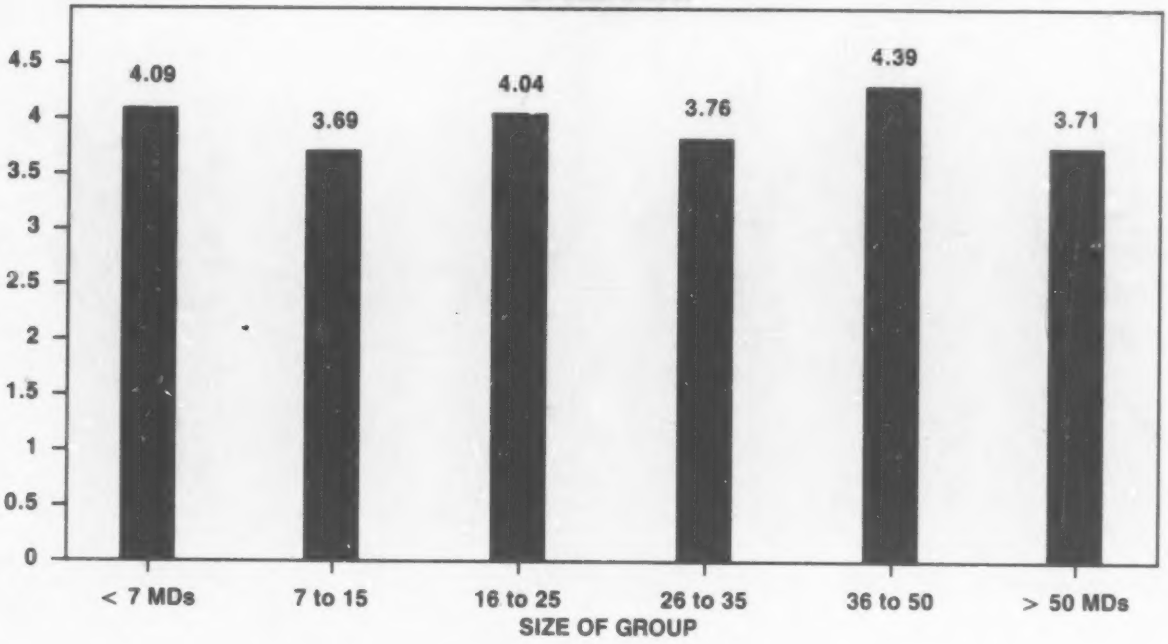
MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
UNITED STATES MULTISPECIALTY GROUPS

NONPHYSICIAN EXPENSES
PER FTE PHYSICIAN

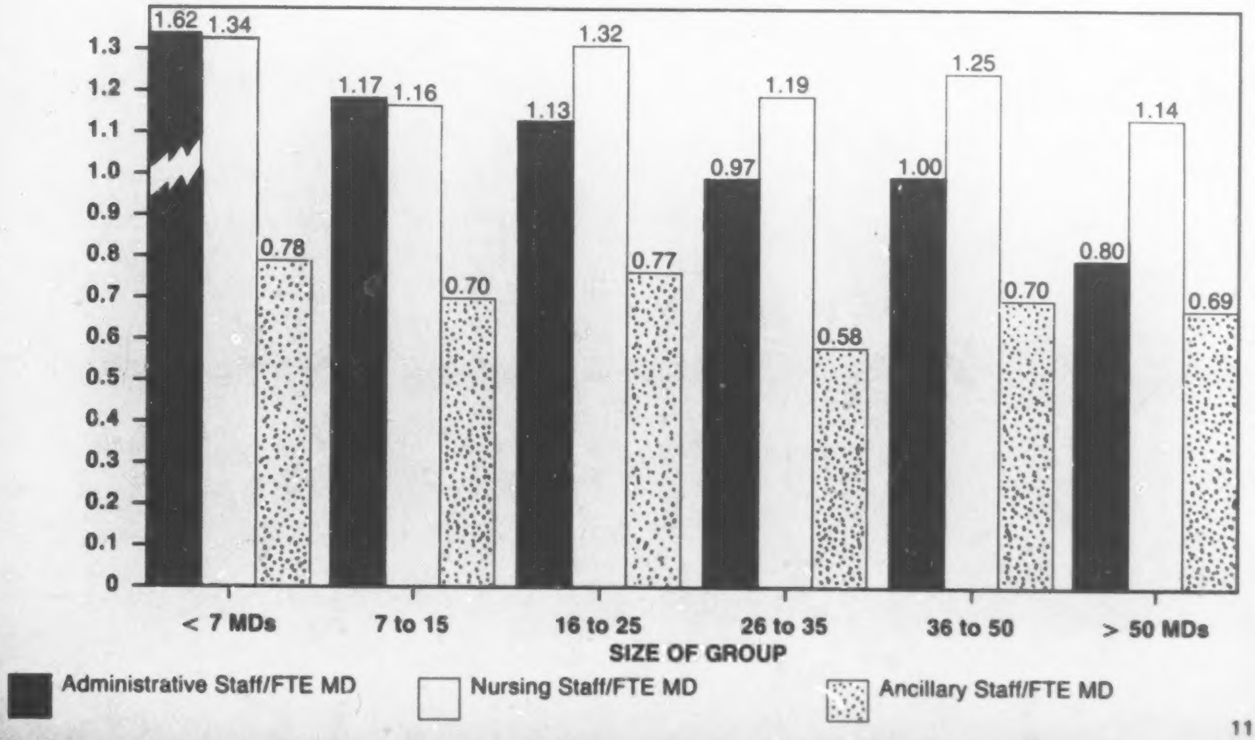


MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
UNITED STATES MULTISPECIALTY GROUPS

STAFF RATIO PER FTE MD
BY SIZE GROUP

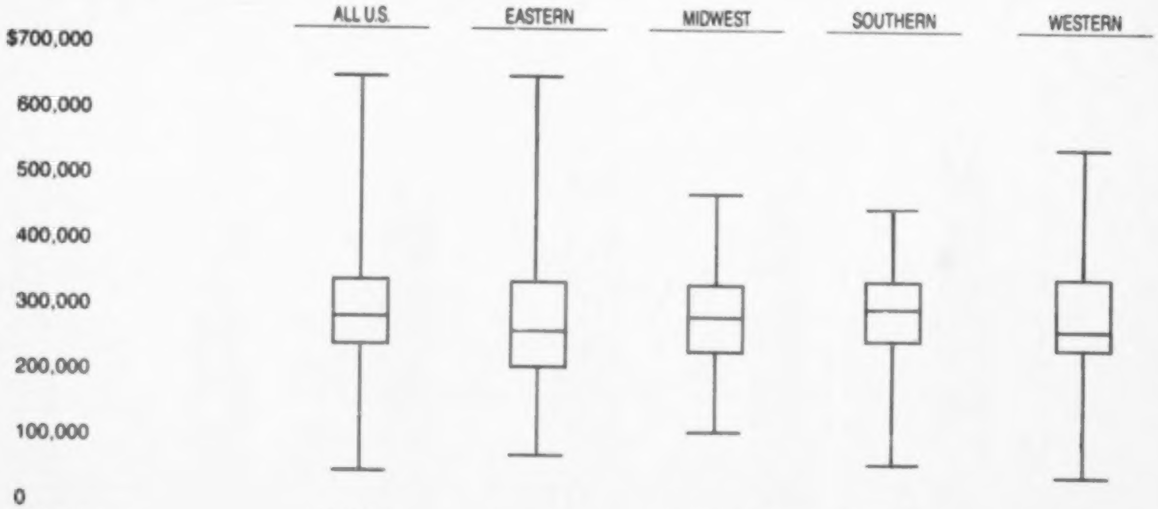


COMPARABLE STAFF RATIOS PER FTE MD
BY SIZE GROUP



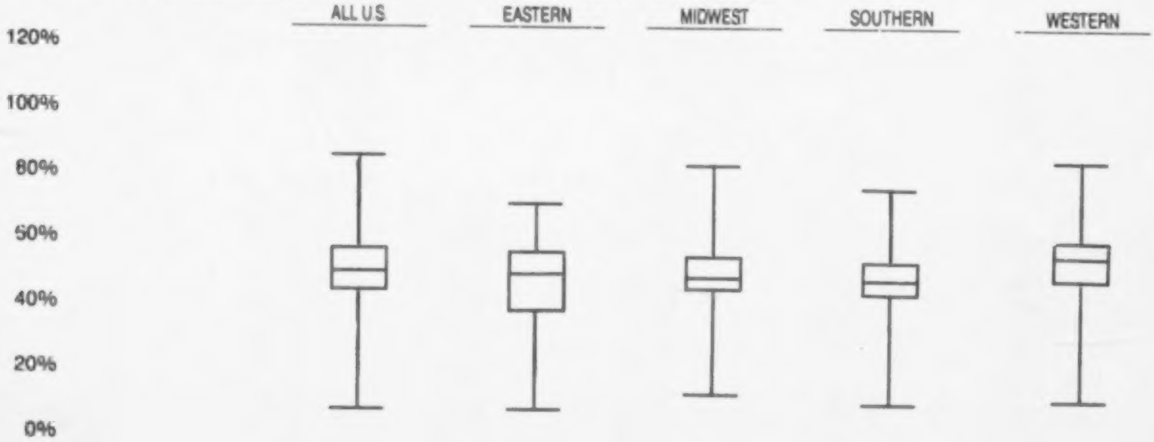
MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
UNITED STATES MULTISPECIALTY GROUPS

Total Cash Collections



	ALL U.S.	EASTERN	MIDWEST	SOUTHERN	WESTERN
Maximum	$662,911	$662,911	$491,666	$459,101	$559,258
75th Percentile	345,950	345,950	336,454	350,982	356,951
Median	284,078	270,312	279,005	308,029	287,539
25th Percentile	241,408	220,164	238,567	250,429	242,423
Minimum	68,007	92,268	121,411	86,093	68,007
No. of Responses	310	46	119	64	81

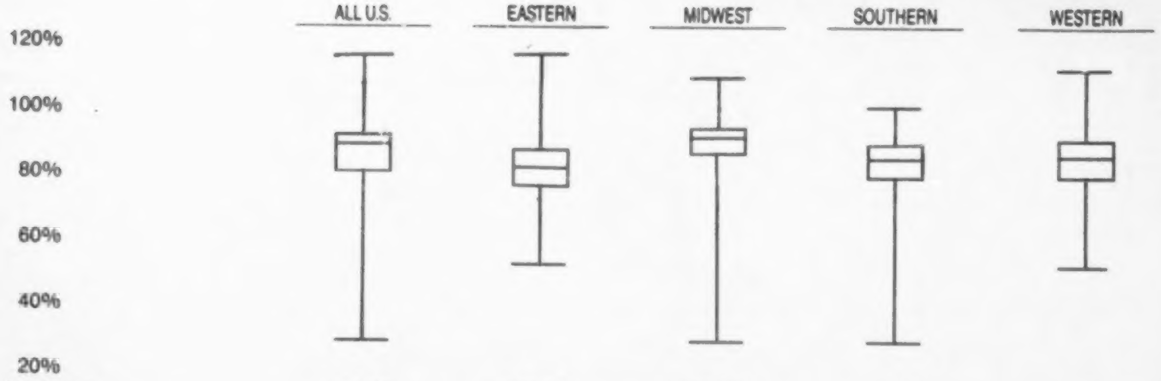
Total Nonphysician Expenses as a Percent of Cash Collection



	ALL U.S.	EASTERN	MIDWEST	SOUTHERN	WESTERN
Maximum	81.9%	71.7%	80.4%	78.2%	81.9%
75th Percentile	58.8%	58.3%	58.0%	55.7%	60.9%
Median	52.8%	50.4%	53.5%	50.6%	56.3%
25th Percentile	46.8%	42.7%	47.3%	45.0%	50.9%
Minimum	12.4	12.4%	17.4%	14.0%	15.4%
No. of Responses	310	46	119	64	81

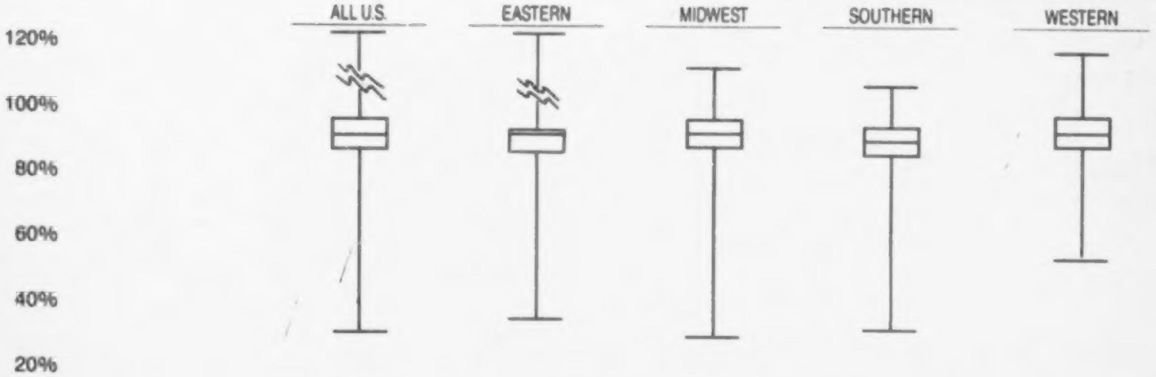
MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
UNITED STATES MULTISPECIALTY GROUPS

Gross Collection Percentage



	ALL U.S.	EASTERN	MIDWEST	SOUTHERN	WESTERN
Maximum	119.4%	119.4%	116.3%	99.1%	112.2%
75th Percentile	92.0%	87.5%	93.5%	90.0%	92.1%
Median	86.8%	81.5%	89.4%	85.9%	85.4%
25th Percentile	80.4%	74.6%	83.3%	80.3%	80.1%
Minimum	27.4%	54.9%	27.4%	29.5%	45.2•
No. of Responses	280	40	111	59	70

Adjusted Collection Percentage



	ALL U.S.	EASTERN	MIDWEST	SOUTHERN	WESTERN
Maximum	132.0%	132.0%	117.5%	112.0%	122.4%
75th Percentile	97.1%	94.4%	98.3%	96.7%	97.1%
Median	93.2%	92.5%	94.1%	92.6%	94.0%
25th Percentile	88.7%	86.2%	88.9%	89.0%	89.8%
Minimum	27.4%	70.7%	27.4%	31.4%	53.2%
No. of Responses	280	40	111	59	70

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
UNITED STATES MULTISPECIALTY GROUPS

	NUMBER OF PHYSICIAN FTE'S IN GROUP													
	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
TOTAL CASH COLLECTIONS	286666	100.0	272823	100.0	297889	100.0	299509	100.0	341010	100.0	292856	100.0	293842	100.0
ALL NONPHYSICIAN SALARIES	55502	20.1	57194	21.1	61071	20.7	60309	20.0	72032	21.2	62346	20.2	60879	20.6
ALL NONPHYSICIAN EMPLOYEE BENEFITS	11890	4.2	12887	4.8	14147	4.7	14074	4.7	15633	4.7	13809	4.5	13691	4.6
ALL DATA PROCESSING EXPENSES	3863	1.5	3656	1.4	4475	1.6	4051	1.4	3815	1.1	4147	1.5	4027	1.4
ALL LABORATORY EXPENSES	10731	4.2	9380	3.5	8645	2.8	8816	2.9	9647	2.8	7328	2.3	8885	3.0
ALL RADIOLOGY EXPENSES	4455	1.8	5894	2.0	6558	2.0	6032	1.9	5913	1.6	6281	1.9	6055	1.9
ALL PHYSICAL THERAPY EXPENSES			2013	0.6	3186	0.8	990	0.4	1447	0.4	433	0.1	1461	0.4
ALL OPTICAL EXPENSES			6838	1.9	2731	0.8	3332	1.1	2069	0.6	2144	0.7	2834	0.9
ALL MEDICAL & SURGICAL EXPENSES	8653	3.2	7073	2.6	9043	3.1	9971	3.3	12234	3.6	10512	3.2	9226	3.1
ALL BUILDING & OCCUPANCY EXPENSES	22670	7.8	20020	7.3	18672	6.4	17944	5.9	22021	6.5	18027	5.7	19466	6.6
ALL FURNITURE & EQUIPMENT EXPENSES	7659	2.5	5039	1.8	5495	1.8	5569	1.8	8054	2.2	5954	2.0	5941	2.0
OFFICE SUPPLIES & SERVICES	4626	1.7	3929	1.6	3868	1.3	4641	1.5	4336	1.3	4943	1.7	4317	1.5
TELEPHONE EXPENSES	3696	1.3	3044	1.1	3446	1.2	3155	1.0	3582	1.1	3056	1.0	3257	1.1
ALL INSURANCE PREMIUMS	8053	3.0	9025	3.4	9359	3.2	10293	3.5	10019	3.0	8919	3.2	9260	3.2
ALL OUTSIDE PROFESSIONAL FEES	4203	1.5	3619	1.3	2764	0.9	2970	1.0	3779	1.1	3809	1.3	3442	1.2
PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES	2409	0.7	1124	0.4	1373	0.5	1496	0.5	2245	0.7	2018	0.6	1624	0.5
GROUP INTEREST EXPENSES	2336	0.8	1754	0.6	1939	0.7	1857	0.6	2551	0.9	2828	0.9	2141	0.7
OTHER NONPHYSICIAN EXPENSES	15307	5.3	7003	2.4	6220	2.2	5299	2.1	7505	2.1	8128	3.3	7556	2.7
TOTAL NONPHYSICIAN EXPENSES	154562	54.5	146020	53.7	153608	51.9	153194	51.1	181390	53.3	155632	51.2	154884	52.5
ALL PHYSICIAN CONSULTANT EXPENSES	12789	4.1	7656	2.9	9397	3.2	6475	2.2	8555	2.5	8180	2.5	8347	2.8
NET INCOME BEFORE DISTRIBUTION TO GROUP	128135	44.2	122497	44.7	138063	45.9	141373	47.2	152721	44.7	131856	47.2	133707	45.7
ALL PHYSICIAN BENEFIT EXPENSES	18637	6.1	18195	6.7	17457	6.1	20394	7.0	17334	5.4	19365	6.6	18512	6.4
NET INCOME AVAILABLE FOR DISTRIBUTION	115282	40.0	106803	39.0	122916	40.6	122053	40.6	135387	39.3	114003	41.1	117345	40.1
RETAINED EARNINGS	27307		5709		8921		9028		5819		5226		8133	
TOTAL ACCOUNTS RECEIVABLE	83699		81830		85720		91111		99442		85045		86361	

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
UNITED STATES
SINGLE SPECIALTY GROUPS

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHALMOLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
TOTAL CASH COLLECTIONS	337714	100.0	258573	100.0	330197	100.0	417826	100.0	402820	100.0	732023	100.0
ALL NONPHYSICIAN SALARIES	56928	15.8	62039	24.5	54839	16.3	52884	13.0	67300	16.7	129962	17.8
ALL NONPHYSICIAN EMPLOYEE BENEFITS	18158	5.3	10097	3.9	13162	3.9	14873	4.0	16375	4.0	30342	4.2
ALL DATA PROCESSING EXPENSES	13348	3.3	5695	2.3	4020	1.4	6360	1.5	4979	1.2	8534	1.2
ALL LABORATORY EXPENSES			9011	3.3	10960	3.3	4618	1.3	18465	4.6	****	****
ALL RADIOLOGY EXPENSES			3401	1.3	6615	1.8	****	****	****	****	****	****
ALL PHYSICAL THERAPY EXPENSES			****	****	****	****	****	****				
ALL OPTICAL EXPENSES											38942	5.5
ALL MEDICAL & SURGICAL EXPENSES	****	****	8565	3.4	12741	3.5	5529	1.5	8301	2.1	16543	2.2
ALL BUILDING & OCCUPANCY EXPENSES	1453	0.4	18035	7.0	19248	5.7	19940	5.3	22686	5.6	36955	5.4
ALL FURNITURE & EQUIPMENT EXPENSES	1431	0.5	5280	2.0	5608	1.7	15535	4.5	7011	1.7	27295	3.7
OFFICE SUPPLIES & SERVICES	1267	0.4	4905	1.9	5115	1.5	5608	1.5	6412	1.5	12189	1.8
TELEPHONE EXPENSES	771	0.2	3095	1.2	4041	1.2	4452	1.2	4679	1.1	7521	1.0
ALL INSURANCE PREMIUMS	27502	8.1	6932	2.7	7187	2.1	10938	2.8	26497	6.7	10217	1.5
ALL OUTSIDE PROFESSIONAL FEES	1758	0.5	3965	1.6	4675	1.4	5014	1.3	6538	1.7	12466	1.8
PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES	3072	0.7	2277	0.8	1091	0.3	2184	0.5	2515	0.6	15619	1.8
GROUP INTEREST EXPENSES	****	****	2057	0.8	1717	0.6	1480	0.4	2527	0.6	3375	0.6
OTHER NONPHYSICIAN EXPENSES	2275	0.8	7207	2.6	12922	3.7	11424	3.0	12967	3.4	25179	3.2
TOTAL NONPHYSICIAN EXPENSES	117644	33.4	148468	57.7	149897	44.7	153065	39.7	196015	48.8	358076	50.0
ALL PHYSICIAN CONSULTANT EXPENSES			7494	2.4	6183	1.5	****	****	10380	2.1	17903	2.5
NET INCOME BEFORE DISTRIBUTION TO GROUP	220070	66.6	107505	41.4	178821	54.9	264675	60.2	204917	50.8	369305	49.4
ALL PHYSICIAN BENEFIT EXPENSES	44494	14.4	14761	5.7	27612	8.7	44659	10.7	34932	8.7	42175	6.5
NET INCOME AVAILABLE FOR DISTRIBUTION	184475	55.0	96660	37.2	159013	48.7	227459	51.3	174219	43.2	338064	44.6
RETAINED EARNINGS	10606		11645		4976		9598		9195		24382	
TOTAL ACCOUNTS RECEIVABLE	119925		61557		88578		137114		115241		168827	

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

_______ NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ORTHOPEDIC SURGERY		OTOLARYNGOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%		%	$	%	$	%
TOTAL CASH COLLECTIONS	553726	100.0	552991	100.0	245382	100.0	426413	100.0	460978	100.0	475555	100.0
ALL NONPHYSICIAN SALARIES	86229	15.8	101879	18.0	51134	21.0	49806	10.6	62657	13.7	71985	15.4
ALL NONPHYSICIAN EMPLOYEE BENEFITS	21738	4.0	22266	3.9	11009	4.6	14812	3.3	13944	3.1	24932	4.9
ALL DATA PROCESSING EXPENSES	5050	1.0	5447	1.0	3747	1.6	8621	2.2	5246	1.3	9073	2.0
ALL LABORATORY EXPENSES	****	****	11525	2.4	4892	2.1	****	****	****	****	4967	1.1
ALL RADIOLOGY EXPENSES	5998	1.1	****	****	****	****	27984	6.9	****	****	****	****
ALL PHYSICAL THERAPY EXPENSES	5023	0.9										
ALL OPTICAL EXPENSES			****	****					****	****		
ALL MEDICAL & SURGICAL EXPENSES	14410	2.7	18419	2.8	13778	5.4	7465	1.5	5586	1.4	15281	3.3
ALL BUILDING & OCCUPANCY EXPENSES	27170	5.2	45717	7.4	19844	8.4	15566	3.3	19905	4.4	22662	5.2
ALL FURNITURE & EQUIPMENT EXPENSES	9897	1.7	16319	3.0	4244	1.8	12822	2.0	6042	1.3	10317	1.8
OFFICE SUPPLIES & SERVICES	8390	1.6	11903	1.9	4596	2.0	6442	1.4	4202	0.9	5410	1.2
TELEPHONE EXPENSES	5054	0.9	5864	0.9	3451	1.4	2104	0.5	4224	1.0	8124	1.5
ALL INSURANCE PREMIUMS	22628	4.4	18854	3.7	3601	1.4	8432	2.1	25124	5.9	13511	2.6
ALL OUTSIDE PROFESSIONAL FEES	5841	1.1	5315	1.1	3646	1.5	5001	1.3	6112	1.3	5633	1.3
PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES	3517	0.6	5732	0.9	1120	0.5	2034	0.4	2640	0.5	3856	0.8
GROUP INTEREST EXPENSES	2679	0.5	3711	0.8	1422	0.7	3456	0.7	1901	0.5	****	****
OTHER NONPHYSICIAN EXPENSES	16942	3.3	13335	2.2	5250	2.1	14169	3.1	13419	3.5	18111	3.4
TOTAL NONPHYSICIAN EXPENSES	232737	43.0	274763	48.8	127223	52.7	159020	34.7	166792	37.8	207069	43.5
ALL PHYSICIAN CONSULTANT EXPENSES	****	****	****	****	****	****	7720	2.2	****	****	****	****
NET INCOME BEFORE DISTRIBUTION TO GROUP	319928	56.8	278103	51.1	117625	47.0	265222	64.7	293779	62.0	266563	56.1
ALL PHYSICIAN BENEFIT EXPENSES	49458	9.9	****	****	20353	8.2	46886	12.2	49760	11.0	34914	8.0
NET INCOME AVAILABLE FOR DISTRIBUTION	282280	49.3	259634	47.1	102361	40.9	225661	54.4	252800	52.9	231649	48.1
RETAINED EARNINGS	14647		****		****		9039		14918		****	
TOTAL ACCOUNTS RECEIVABLE	178996		197758		37195		111693		119063		164991	

MEDICAL GROUP MANAGEMENT ASSOCIATION
COST SURVEY — 1986
MEDICAL GROUP WORK SHEET

	A. Medical Group Raw Data from Survey Questionnaire	B. Divide by Number FTE Physicians in Group*	C. Mean Data from Page 14, 15, or 16	D. Variance — Subtract Column C from Column B
TOTAL CASH COLLECTIONS				
ALL NONPHYSICIAN SALARIES				
ALL NONPHYSICIAN EMPLOYEE BENEFITS				
ALL DATA PROCESSING EXPENSES				
ALL LABORATORY EXPENSES				
ALL RADIOLOGY EXPENSES				
ALL PHYSICAL THERAPY EXPENSES				
ALL OPTICAL EXPENSES				
ALL MEDICAL & SURGICAL EXPENSES				
ALL BUILDING & OCCUPANCY EXPENSES				
ALL FURNITURE & EQUIPMENT EXPENSES				
OFFICE SUPPLIES & SERVICES				
TELEPHONE EXPENSES				
ALL INSURANCE PREMIUMS				
ALL OUTSIDE PROFESSIONAL FEES				
PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES				
GROUP INTEREST EXPENSES				
OTHER NONPHYSICIAN EXPENSES				
TOTAL NONPHYSICIAN EXPENSES				
ALL PHYSICIAN CONSULTANT EXPENSES				
NET INCOME BEFORE DISTRIBUTION TO GROUP				
ALL PHYSICIAN BENEFIT EXPENSES				
NET INCOME AVAILABLE FOR DISTRIBUTION				
RETAINED EARNINGS				
TOTAL ACCOUNTS RECEIVABLE				

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*Number of FTE physicians is found in Part V3. of the MGMA 1987 Cost Survey Questionnaire.

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES MULTISPECIALTY GROUPS

NUMBER OF PHYSICIAN FTE'S IN GROUP

	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	318640		305454		321388		316830		336215		290557		311295	
ADJUSTMENTS	27546		33232		21295		27524		30850		29406		28550	
ADJUSTED FEE-FOR-SERVICE CHARGES	301300		276996		301961		292747		309620		264523		286937	
BAD DEBTS AND WRITE-OFFS	20635		15963		14967		13269		13896		18965		16315	
PREPAID PATIENT CHARGES	****		27225		83852		60555		91316		113113		80947	
TOTAL PATIENT CHARGES	296165		268934		313940		311437		347794		308653		302789	
FEE-FOR-SERVICE CASH COLLECTIONS	273838		255023		276641		271113		296693		233024		262712	
CAPITATION REVENUE	****		31159		132029		89298		75614		131779		97137	
ALL OTHER PREPAID REVENUE	****		12393		24027		****		11881		15940		16198	
ALL PREPAID PURCHASED SERVICES			31321		52082		34186		17330		69331		45549	
TOTAL NET PREPAID REVENUE	****		28689		107837		71015		86171		94146		80157	
OTHER REVENUE	9950		12633		4425		8566		4826		8926		8088	
TOTAL CASH COLLECTIONS	286666	100.0	272823	100.0	297889	100.0	299509	100.0	341010	100.0	292856	100.0	293842	100.0

	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	55502	20.1	57194	21.1	61071	20.7	60309	20.0	72032	21.2	62346	20.2	60879	20.6
Group practice executive staff*	9106	3.4	6281	2.3	4852	1.7	5065	1.7	4635	1.3	4404	1.4	5248	1.8
Business office personnel*	8096	2.8	10635	3.8	9253	3.1	6641	2.2	6874	2.0	6481	2.1	8320	2.8
Data processing personnel*	3482	1.2	2724	1.0	2199	0.7	2936	1.0	1975	0.6	1864	0.6	2366	0.8
Other administrative personnel*	****	****	2565	0.9	3852	1.3	3232	1.1	3790	1.0	2556	0.9	3135	1.0
Registered Nurses*	14218	5.5	10472	4.0	10802	3.5	8081	2.7	11939	3.5	9187	2.7	10218	3.4
Licensed practical nurses & aides*	****	****	8853	3.2	9825	3.3	11426	3.8	10542	3.0	10156	3.1	10028	3.3
Medical receptionists*	6098	1.9	6190	2.4	7066	2.4	6313	2.0	5807	1.7	7642	2.3	6672	2.2
Medical secretaries/transcribers*	5141	1.7	2673	1.0	3753	1.3	3890	1.2	4443	1.4	4215	1.3	3759	1.2
Medical records personnel*	****	****	3454	1.3	3836	1.3	3870	1.3	4048	1.2	3636	1.1	3728	1.2
Physician extenders*	****	****	5006	2.0	4283	1.4	3574	1.3	3632	1.0	3577	1.1	4004	1.3
Laboratory personnel*	8481	2.8	6085	2.3	5696	1.9	5818	1.9	6349	1.9	6429	1.9	6138	2.0
Radiology personnel*	****	****	3486	1.3	3326	1.1	3419	1.1	4624	1.3	4311	1.3	3733	1.2
Physical therapy personnel*			4663	1.1	2640	0.9	****	****	2398	0.6	1803	0.5	2650	0.7
Optical personnel*			****	****	1564	0.5	1624	0.5	759	0.2	976	0.3	1225	0.4
Housekeeping, mainten & security persn*	****	****	2190	0.7	1916	0.7	1839	0.6	2412	0.7	2128	0.6	2113	0.7
Certified RN Anesthetists*			****	****	****	****	****	****	****	****	3283	1.0	5594	1.7
Other support personnel*	****	****	4503	1.3	3321	1.2	2762	0.9	3633	1.0	6338	2.1	4344	1.4

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES MULTISPECIALTY GROUPS

NUMBER OF PHYSICIAN FTE'S IN GROUP

	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	11890	4.2	12887	4.8	14147	4.7	14074	4.7	15633	4.7	13809	4.5	13691	4.6
Taxes — FICA, payroll, etc.*	5759	1.9	4971	1.9	5596	1.9	5243	1.7	5986	1.8	6046	1.8	5524	1.8
Insurance — health, disability, life, etc.*	4631	1.7	3817	1.4	3774	1.3	3959	1.3	4321	1.3	4119	1.3	3982	1.3
Retirement and/or profit sharing*	3521	1.3	4143	1.6	4584	1.5	4436	1.5	4562	1.4	4999	1.6	4503	1.5
Other employee benefits*	1239	0.4	885	0.3	891	0.3	1027	0.3	1052	0.3	1036	0.3	970	0.3
ALL DATA PROCESSING EXPENSES	3863	1.5	3656	1.4	4475	1.6	4051	1.4	3815	1.1	4147	1.5	4027	1.4
Service bureau fees*	****	****	2593	1.0	3269	1.2	2775	0.9	2806	0.9	1984	0.7	2678	0.9
Equipment rental/depreciation*	****	****	2114	0.9	2152	0.7	2091	0.7	2063	0.6	1955	0.6	2115	0.7
Equipment maintenance expenses*	****	****	976	0.4	771	0.3	700	0.2	559	0.1	652	0.2	798	0.3
Data processing supplies*	****	****	731	0.3	383	0.1	774	0.3	553	0.2	401	0.1	562	0.2
Other data processing expenses*	****	****	571	0.2	722	0.2	519	0.2	340	0.1	315	0.1	498	0.2
ALL LABORATORY EXPENSES	10731	4.2	9380	3.5	8645	2.8	8816	2.9	9647	2.8	7328	2.3	8885	3.0
Fees paid to independent laboratory*	****	****	3660	1.4	4544	1.5	3911	1.3	5259	1.5	3223	1.0	4000	1.3
Equipment rental/depreciation*	1041	0.3	1301	0.4	1021	0.3	919	0.3	1131	0.3	914	0.3	1066	0.3
Equipment maintenance expenses*	474	0.2	371	0.1	478	0.2	293	0.1	296	0.1	348	0.1	374	0.1
Laboratory supplies*	3334	1.3	4151	1.6	3990	1.3	4217	1.4	3808	1.2	3606	1.1	3941	1.3
Other laboratory expenses*	****	****	1698	0.6	639	0.2	251	0.1	330	0.1	438	0.1	929	0.3
ALL RADIOLOGY EXPENSES	4455	1.8	5894	2.0	6558	2.0	6032	1.9	5913	1.6	6281	1.9	6055	1.9
Fees paid for outside radiology service*			4235	1.5	5121	1.5	3996	1.2	1954	0.5	2648	0.8	3737	1.2
Equipment rental/depreciation*	****	****	1320	0.4	1312	0.5	1346	0.4	2264	0.6	2257	0.7	1673	0.5
Equipment maintenance expenses*	****	****	533	0.2	341	0.1	499	0.2	887	0.2	781	0.2	584	0.2
Radiology supplies*	****	****	2105	0.8	2423	0.8	2736	0.9	2940	0.8	2518	0.7	2472	0.8
Other radiology expenses*	****	****	1711	0.6	2198	0.6	192	0.1	440	0.1	467	0.1	1048	0.3
ALL PHYSICAL THERAPY EXPENSES			2013	0.6	3186	0.8	990	0.4	1447	0.4	433	0.1	1461	0.4
Equipment rental/depreciation*			1026	0.2	471	0.1	****	****	210	0.1	168	0.0	378	0.1
Equipment maintenance expenses*			108	0.0	82	0.0	****	****	12	0.0	15	0.0	50	0.0
Physical therapy supplies*			754	0.2	206	0.1	****	****	312	0.1	224	0.1	328	0.1
Other physical therapy expenses*			1364	0.5	****	****	****	****	1825	0.5	184	0.1	1409	0.4
ALL OPTICAL EXPENSES			6838	1.9	2731	0.8	3332	1.1	2069	0.6	2144	0.7	2834	0.9
Equipment rental/depreciation*			****	****	597	0.2	283	0.1	****	****	169	0.1	329	0.1
Equipment maintenance expenses*			****	****	****	****	****	****	****	****	30	0.0	94	0.0
Optical supplies*			2078	0.8	2427	0.7	2975	1.0	1722	0.5	1837	0.6	2180	0.7
Other optical expenses*			****	****	****	****	****	****	****	****	170	0.0	394	0.1

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

______ NO REPORTED EXPENSE   ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES MULTISPECIALTY GROUPS

NUMBER OF PHYSICIAN FTE'S IN GROUP

	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	8653	3.2	7073	2.6	9043	3.1	9971	3.3	12234	3.6	10512	3.2	9226	3.1
Drugs & medication expenses*	3476	1.2	3222	1.3	4320	1.5	4762	1.6	5295	1.6	4332	1.3	4197	1.4
Medical supplies & instruments*	6175	2.4	4379	1.7	5003	1.7	5586	1.8	6788	2.0	6638	2.0	5526	1.8
Laundry & linen expenses*	602	0.2	439	0.2	359	0.1	448	0.1	575	0.2	561	0.2	471	0.2
ALL BUILDING & OCCUPANCY EXPENSES	22670	7.8	20020	7.3	18672	6.4	17944	5.9	22021	6.5	18027	5.7	19466	6.6
Rental/depreciation*	22773	7.8	16712	6.2	15133	5.1	15510	5.1	18056	5.5	17211	5.3	16647	5.6
Utilities*	2087	0.9	2680	1.0	2294	0.8	2514	0.8	2783	0.8	2288	0.7	2473	0.8
Housekeeping/maintenance supplies*	1446	0.5	819	0.3	1015	0.3	788	0.3	1080	0.3	978	0.3	948	0.3
Contracted janitorial services*	****	****	1488	0.6	1545	0.6	1434	0.5	1215	0.3	1198	0.4	1386	0.5
ALL FURNITURE & EQUIPMENT EXPENSES	7659	2.5	5039	1.8	5495	1.8	5569	1.8	8054	2.2	5954	2.0	5941	2.0
Rental/depreciation*	5036	1.9	4594	1.7	4898	1.6	5060	1.6	4807	1.5	5153	1.6	4892	1.6
Other furniture and equipment expenses*	****	****	1422	0.5	1321	0.4	1028	0.3	1602	0.5	1332	0.4	1388	0.5
OFFICE SUPPLIES & SERVICES	4626	1.7	3929	1.6	3868	1.3	4641	1.5	4336	1.3	4943	1.7	4317	1.5
TELEPHONE EXPENSES	3696	1.3	3044	1.1	3446	1.2	3155	1.0	3582	1.1	3056	1.0	3257	1.1
ALL INSURANCE PREMIUMS	8053	3.0	9025	3.4	9359	3.2	10293	3.5	10019	3.0	8919	3.2	9260	3.2
Professional liability*	8543	3.2	9548	3.5	9034	3.1	9590	3.2	8492	2.5	8608	2.7	9087	3.1
Other insurance*	2112	0.6	1063	0.4	678	0.2	824	0.3	1128	0.3	570	0.2	888	0.3
ALL OUTSIDE PROFESSIONAL SERVICES	4203	1.5	3619	1.3	2764	0.9	2970	1.0	3779	1.1	3809	1.3	3442	1.2
Medical (nonphysician) professionals*	****	****	2699	0.9	1715	0.5	1584	0.5	2347	0.6	1827	0.5	2007	0.6
Legal & accounting*	2487	0.8	1703	0.6	1270	0.4	1254	0.4	1397	0.4	1305	0.4	1442	0.5
Management consultants*	****	****	1257	0.4	1366	0.4	564	0.2	664	0.2	975	0.3	1029	0.3
Other nonphysician consultants*	****	****	1950	0.8	1265	0.5	1152	0.4	1490	0.5	1267	0.4	1401	0.5
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	2409	0.7	1124	0.4	1373	0.5	1496	0.5	2245	0.7	2018	0.6	1624	0.5
GROUP INTEREST EXPENSES	2336	0.8	1754	0.6	1939	0.7	1857	0.6	2551	0.9	2828	0.9	2141	0.7
OTHER NONPHYSICIAN EXPENSES	15307	5.3	7003	2.4	6220	2.2	5299	2.1	7505	2.1	8128	3.3	7556	2.7
TOTAL NONPHYSICIAN EXPENSES	154562	54.5	146020	53.7	153608	51.9	153194	51.1	181390	53.3	155632	51.2	154884	52.5

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES MULTISPECIALTY GROUPS

NUMBER OF PHYSICIAN FTE'S IN GROUP

	3 to 6		7 to 15		16 to 25		26 to 35		36 to 50		Over 50		All Sizes	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES	12789	4.1	7656	2.9	9397	3.2	6475	2.2	8555	2.5	8180	2.5	8347	2.8
Fees to consulting pathologists*	****	****	3183	1.2	869	0.3	209	0.1	1445	0.4	1557	0.4	1827	0.6
Fees to consulting radiologists*	****	****	4642	1.9	5163	1.8	4422	1.4	5889	1.8	6051	1.9	5100	1.8
Fees to other consulting physicians*	****	****	7215	2.6	8414	2.7	4715	1.5	6283	1.7	6770	2.0	6789	2.1
NET INCOME BEFORE DISTRIBUTION TO GROUP	128135	44.2	122497	44.7	138063	45.9	141373	47.2	152721	44.7	131856	47.2	133707	45.7
ALL PHYSICIAN BENEFIT EXPENSES	18637	6.1	18195	6.7	17457	6.1	20394	7.0	17334	5.4	19365	6.6	18512	6.4
Payroll taxes*	3736	1.5	3356	1.3	3251	1.2	3195	1.1	3169	1.0	2970	1.0	3211	1.2
Insurance — health, disab, life, etc.*	3289	1.3	3716	1.4	3314	1.2	3307	1.1	3419	1.1	3100	1.0	3375	1.2
Retirement and/or profit sharing*	11496	3.6	11522	4.0	8663	3.0	11324	3.7	12607	3.9	11469	3.9	10927	3.7
Dues, memberships, & license fees*	1541	0.5	1148	0.4	1079	0.4	1246	0.4	862	0.3	1071	0.3	1110	0.4
Meetings & travel*	1957	0.7	1723	0.7	1335	0.5	1633	0.6	1526	0.5	1633	0.6	1588	0.6
Other physician benefits*	****	****	2184	0.8	2286	0.8	1445	0.5	2176	0.6	1547	0.5	1947	0.7
NET INCOME AVAILABLE FOR DISTRIBUTION	115282	40.0	106803	39.0	122916	40.6	122053	40.6	135387	39.3	114003	41.1	117345	40.1
TOTAL ACCOUNTS RECEIVABLE	83699	100.0	81830	100.0	85720	100.0	91111	100.0	99442	100.0	85045	100.0	86361	100.0
Current to 30 days		27.9		33.9		30.2		25.5		24.8		27.8		29.5
31 to 60 days		16.3		16.9		17.9		18.9		19.0		19.3		18.1
61 to 90 days		10.8		10.4		11.1		11.3		11.5		12.0		11.1
91 to 120 days		9.7		8.1		7.9		9.1		9.2		8.0		8.3
Over 120 days		35.0		30.8		32.7		35.3		35.4		33.1		33.0
RETAINED EARNINGS	27307	9.6	5709	2.1	8921	2.4	9028	3.3	5819	2.2	5226	1.6	8133	2.7
ACCOUNTS RECEIVABLE RATIO		3.2		3.5		3.7		3.9		4.0		4.1		3.7
GROSS COLLECTION PERCENTAGE		85.6		84.7		86.7		86.0		86.8		81.7		84.9
ADJUSTED COLLECTION PERCENTAGE		90.2		92.3		92.2		93.2		94.1		89.9		91.9
FTE EMPLOYEES PER PHYSICIAN		4.1		3.7		4.0		3.8		4.4		3.7		3.9
NUMBER OF RESPONDENTS		29		80		68		38		31		64		310

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——— NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
MGMA SECTIONS MULTISPECIALTY GROUPS

	ALL		EASTERN		MIDWEST		SOUTHERN		WESTERN	
	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	311295		339407		293631		335632		302984	
ADJUSTMENTS	28550		38020		19620		34095		32443	
ADJUSTED FEE-FOR-SERVICE CHARGES	286937		307803		277539		305004		274822	
BAD DEBTS AND WRITE-OFFS	16315		22925		15874		14593		14897	
PREPAID PATIENT CHARGES	80947		55667		78956		54334		103006	
TOTAL PATIENT CHARGES	302789		300992		294651		308817		311212	
FEE-FOR-SERVICE CASH COLLECTIONS	262712		268855		254308		283226		255869	
CAPITATION REVENUE	97137		84601		87326		92270		118884	
ALL OTHER PREPAID REVENUE	16198		20054		17332		5579		17946	
ALL PREPAID PURCHASED SERVICES	45549		44873		56334		47760		34036	
TOTAL NET PREPAID REVENUE	80157		96330		64655		67989		103898	
OTHER REVENUE	8088		7888		8395		5482		9644	
TOTAL CASH COLLECTIONS	293842	100.0	289385	100.0	288424	100.0	297769	100.0	301230	100.0

	ALL		EASTERN		MIDWEST		SOUTHERN		WESTERN	
	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	60879	20.6	53066	18.7	58770	20.1	61133	20.7	68320	22.4
Group practice executive staff*	5248	1.8	5347	1.8	5029	1.8	5331	1.9	5462	1.8
Business office personnel*	8320	2.8	7572	2.6	7694	2.7	7781	2.6	9938	3.2
Data processing personnel*	2366	0.8	1968	0.7	2214	0.8	2482	0.8	2641	0.8
Other administrative personnel*	3135	1.0	3166	1.0	2716	0.9	3248	1.1	3611	1.1
Registered Nurses*	10218	3.4	11210	3.7	10743	3.5	7772	2.6	10834	3.7
Licensed practical nurses & aides*	10028	3.3	8803	3.0	9070	3.1	11743	3.9	10361	3.3
Medical receptionists*	6672	2.2	6119	2.1	6779	2.3	5890	2.0	7371	2.4
Medical secretaries/transcribers*	3759	1.2	5010	1.6	3193	1.1	3898	1.3	3860	1.3
Medical records personnel*	3728	1.2	2939	1.1	3632	1.2	3109	1.0	4659	1.5
Physician extenders*	4004	1.3	3019	1.2	4053	1.4	3822	1.5	4378	1.3
Laboratory personnel*	6138	2.0	5281	1.7	5947	2.0	5595	1.8	7161	2.3
Radiology personnel*	3733	1.2	3334	1.1	3368	1.1	3644	1.2	4413	1.4
Physical therapy personnel*	2650	0.7	2739	0.7	2180	0.6	1797	0.5	3556	0.9
Optical personnel*	1225	0.4	618	0.2	1181	0.4	1469	0.4	1471	0.4
Housekeeping, mainten & security persn*	2113	0.7	1775	0.6	2174	0.7	1991	0.7	2251	0.7
Certified RN Anesthetists*	5594	1.7	****	****	5640	1.6	6621	2.2	****	****
Other support personnel*	4344	1.4	4446	1.3	3448	1.2	5486	1.7	4574	1.4

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
MGMA SECTIONS MULTISPECIALTY GROUPS

	ALL		EASTERN		MIDWEST		SOUTHERN		WESTERN	
	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	13691	4.6	12451	4.4	13667	4.6	13827	4.7	14352	4.8
Taxes — FICA, payroll, etc.*	5524	1.8	5070	1.7	5453	1.8	4869	1.6	6359	2.1
Insurance — health, disability, life, etc.*	3982	1.3	3768	1.2	4093	1.4	4060	1.4	3871	1.3
Retirement and/or profit sharing*	4503	1.5	4306	1.5	4675	1.6	4091	1.3	4716	1.6
Other employee benefits*	970	0.3	1270	0.4	953	0.3	779	0.3	1051	0.3
ALL DATA PROCESSING EXPENSES	4027	1.4	3774	1.5	4428	1.6	3239	1.2	4213	1.4
Service bureau fees*	2678	0.9	2592	1.1	2879	1.0	1987	0.7	2895	0.9
Equipment rental/depreciation*	2115	0.7	1817	0.6	2429	0.8	1844	0.7	2012	0.7
Equipment maintenance expenses*	798	0.3	869	0.4	861	0.3	730	0.3	751	0.3
Data processing supplies*	562	0.2	469	0.2	524	0.2	524	0.2	676	0.2
Other data processing expenses*	498	0.2	514	0.1	485	0.2	555	0.2	465	0.1
ALL LABORATORY EXPENSES	8885	3.0	8427	3.1	9240	3.2	9233	3.1	8337	2.7
Fees paid to independent laboratory*	4000	1.3	4808	1.7	4050	1.4	3330	1.1	4168	1.3
Equipment rental/depreciation*	1066	0.3	1380	0.4	888	0.3	1229	0.4	1068	0.3
Equipment maintenance expenses*	374	0.1	368	0.1	353	0.1	332	0.1	438	0.1
Laboratory supplies*	3941	1.3	3603	1.2	3997	1.4	4325	1.4	3695	1.2
Other laboratory expenses*	929	0.3	1316	0.3	1238	0.4	593	0.2	572	0.2
ALL RADIOLOGY EXPENSES	6055	1.9	5987	1.9	5562	1.8	6506	2.1	6411	2.0
Fees paid for outside radiology service*	3737	1.2	4809	1.5	3023	1.0	4339	1.3	3846	1.2
Equipment rental/depreciation*	1673	0.5	2057	0.6	1498	0.4	1818	0.6	1624	0.5
Equipment maintenance expenses*	584	0.2	1150	0.3	463	0.1	427	0.1	680	0.2
Radiology supplies*	2472	0.8	2120	0.7	2327	0.8	2777	0.9	2540	0.8
Other radiology expenses*	1048	0.3	457	0.1	1570	0.5	1360	0.3	409	0.1
ALL PHYSICAL THERAPY EXPENSES	1461	0.4	431	0.1	1541	0.4	1690	0.5	1612	0.5
Equipment rental/depreciation*	378	0.1	****	****	384	0.1	164	0.0	514	0.1
Equipment maintenance expenses*	50	0.0	****	****	16	0.0	49	0.0	57	0.0
Physical therapy supplies*	328	0.1	****	****	388	0.1	246	0.1	372	0.1
Other physical therapy expenses*	1409	0.4	****	****	1838	0.5	964	0.2	1637	0.5
ALL OPTICAL EXPENSES	2834	0.9	5313	1.4	2524	0.8	2589	0.9	2593	0.8
Equipment rental/depreciation*	329	0.1	****	****	318	0.1	****	****	303	0.1
Equipment maintenance expenses*	94	0.0	****	****	77	0.0	****	****	49	0.0
Optical supplies*	2180	0.7	1163	0.5	2460	0.8	1818	0.6	2140	0.6
Other optical expenses*	394	0.1	****	****	89	0.0	****	****	529	0.1

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_______ NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TC FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
MGMA SECTIONS MULTISPECIALTY GROUPS

	ALL		EASTERN		MIDWEST		SOUTHERN		WESTERN	
	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	9226	3.1	7876	2.7	9883	3.3	9265	3.1	8985	3.0
Drugs & medication expenses*	4197	1.4	4358	1.6	4269	1.4	4199	1.4	4036	1.4
Medical supplies & instruments*	5526	1.8	5298	1.7	5581	1.8	5469	1.8	5591	1.9
Laundry & linen expenses*	471	0.2	489	0.2	391	0.1	609	0.2	450	0.2
ALL BUILDING & OCCUPANCY EXPENSES	19466	6.6	16034	5.4	19204	6.6	19890	6.6	21415	7.2
Rental/depreciation*	16647	5.6	11938	4.3	16746	5.6	16695	5.4	18363	6.1
Utilities*	2473	0.8	2335	0.9	2538	0.8	2687	0.9	2282	0.8
Housekeeping/maintenance supplies*	948	0.3	971	0.3	859	0.3	988	0.3	1031	0.3
Contracted janitorial services*	1386	0.5	1529-	0.6	1335	0.5	1424	0.5	1374	0.5
ALL FURNITURE & EQUIPMENT EXPENSES	5941	2.0	6673	2.0	5805	2.0	6031	2.0	5674	1.9
Rental/depreciation*	4892	1.6	3641	1.2	4935	1.6	5579	1.8	4854	1.6
Other furniture and equipment expenses*	1388	0.5	2514	0.8	1101	0.4	1192	0.4	1542	0.5
OFFICE SUPPLIES & SERVICES	4317	1.5	4167	1.5	3975	1.4	4553	1.5	4717	1.6
TELEPHONE EXPENSES	3257	1.1	3246	1.1	3022	1.1	3315	1.1	3557	1.2
ALL INSURANCE PREMIUMS	9260	3.2	10433	3.6	10025	3.6	7800	2.7	8662	3.0
Professional liability*	9087	3.1	11456	3.7	9453	3.3	7886	2.6	8542	2.9
Other insurance*	888	0.3	1457	0.4	736	0.3	842	0.3	860	0.3
ALL OUTSIDE PROFESSIONAL SERVICES	3442	1.2	3670	1.3	3492	1.2	2630	0.9	3885	1.2
Medical (nonphysician) professionals*	2007	0.6	2588	0.6	1424	0.5	1535	0.5	2947	0.8
Legal & accounting*	1442	0.5	1683	0.5	1449	0.5	1205	0.4	1521	0.5
Management consultants*	1029	0.3	1132	0.3	984	0.4	1052	0.4	1044	0.3
Other nonphysician consultants*	1401	0.5	2116	0.9	1489	0.5	1456	0.5	974	0.3
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	1624	0.5	1634	0.4	1515	0.5	1764	0.6	1671	0.5
GROUP INTEREST EXPENSES	2141	0.7	3164	1.1	1748	0.6	1840	0.6	2368	0.8
OTHER NONPHYSICIAN EXPENSES	7556	2.7	10390	3.9	7101	2.7	6246	2.2	7388	2.5
TOTAL NONPHYSICIAN EXPENSES	154884	52.5	142844	49.7	153037	52.8	150418	50.5	167965	55.2

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
MGMA SECTIONS MULTISPECIALTY GROUPS

	ALL		EASTERN		MIDWEST		SOUTHERN		WESTERN	
	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES	8347	2.8	5071	1.8	8672	2.9	668[illegible]	2.3	10033	3.2
Fees to consulting pathologists*	1827	0.6	****	****	1773	0.6	3214	1.2	1630	0.5
Fees to consulting radiologists*	5100	1.8	3996	1.5	4908	1.6	6352	2.0	4950	1.9
Fees to other consulting physicians*	6789	2.1	5320	1.8	6525	2.0	3522	1.3	9408	2.9
NET INCOME BEFORE DISTRIBUTION TO GROUP	133707	45.7	144337	49.5	129193	45.1	143799	48.3	126329	42.5
ALL PHYSICIAN BENEFIT EXPENSES	18512	6.4	18983	6.7	19184	6.8	19500	6.4	16543	5.5
Payroll taxes*	3211	1.2	3216	1.2	3406	1.2	2930	1.0	3145	1.1
Insurance — health, disab, life, etc.*	3375	1.2	4325	1.4	3497	1.3	3493	1.2	2707	1.0
Retirement and/or profit sharing*	10927	3.7	11972	4.2	11075	3.8	10771	3.4	10247	3.4
Dues, memberships, & license fees*	1110	0.4	1241	0.4	1057	0.4	1183	0.4	1072	0.4
Meetings & travel*	1588	0.6	1962	0.7	1577	0.6	1949	0.7	1182	0.4
Other physician benefits*	1947	0.7	1939	0.8	1721	0.6	3048	1.0	1436	0.5
NET INCOME AVAILABLE FOR DISTRIBUTION	117345	40.1	127830	43.7	111783	38.9	127650	42.9	111420	37.6
TOTAL ACCOUNTS RECEIVABLE	86361	100.0	89979	100.0	81807	100.0	92080	100.0	86256	100.0
Current to 30 days		29.5		29.2		30.4		27.2		30.1
31 to 60 days		18.1		18.4		17.7		18.0		18.4
61 to 90 days		11.1		11.4		11.4		10.7		10.9
91 to 120 days		8.3		7.7		8.5		8.6		8.3
Over 120 days		33.0		33.2		32.0		35.5		32.3
RETAINED EARNINGS	8133	2.7	5187	1.5	9099	3.1	7999	2.3	8355	3.0
ACCOUNTS RECEIVABLE RATIO		3.7		3.7		3.6		3.8		3.8
GROSS COLLECTION PERCENTAGE		84.9		81.8		86.9		84.0		84.4
ADJUSTED COLLECTION PERCENTAGE		91.9		90.9		91.5		92.2		92.7
FTE EMPLOYEES PER PHYSICIAN		3.9		3.6		3.9		3.9		4.0
NUMBER OF RESPONDENTS		310		46		119		64		81

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
PERCENTAGE PREPAID MULTISPECIALTY GROUPS

	NO PREPAID		1 - 10%		11 - 20%		21 - 50%		OVER 50%		ALL	
	$	%	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	331261		305429		285635		252267		184241		311295	
ADJUSTMENTS	29208		31429		27254		25765		7840		28550	
ADJUSTED FEE-FOR-SERVICE CHARGES$_S$	305996		277627		264870		232376		177381		286937	
BAD DEBTS AND WRITE-OFFS	16785		15273		12371		11854		34513		16315	
PREPAID PATIENT CHARGES	****		16731		48923		135232		263047		80947	
TOTAL PATIENT CHARGES	294525		277920		295227		343626		390281		302789	
FEE-FOR-SERVICE CASH COLLECTIONS	281813		256853		241762		216659		106107		262712	
CAPITATION REVENUE	****		14399		42740		125388		317194		97137	
ALL OTHER PREPAID REVENUE			3976		16190		19215		26357		16198	
ALL PREPAID PURCHASED SERVICES	****		6787		15718		42694		119875		45549	
TOTAL NET PREPAID REVENUE			12079		40726		104337		248276		80157	
OTHER REVENUE	5260		15210		10975		5717		10340		8088	
TOTAL CASH COLLECTIONS	287419	100.0	283460	100.0	287493	100.0	326059	100.0	336170	100.0	293842	100.0

	NO PREPAID		1 - 10%		11 - 20%		21 - 50%		OVER 50%		ALL	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	56234	19.4	59186	20.5	60035	21.6	76194	23.4	83126	25.4	60879	20.6
Group practice executive staff*	4903	1.7	5464	1.9	5628	2.1	5109	1.6	7244	2.4	5248	1.8
Business office personnel*	8658	3.0	7845	2.6	8097	3.0	7115	2.2	9122	2.7	8320	2.8
Data processing personnel*	2298	0.8	1896	0.6	3262	1.2	2440	0.7	3462	1.0	2366	0.8
Other administrative personnel*	2714	0.9	2672	0.9	2723	1.0	4246	1.1	6126	2.1	3135	1.0
Registered Nurses*	9769	3.3	9902	3.4	12642	4.5	11752	3.4	9300	2.6	10218	3.4
Licensed practical nurses & aides*	9130	3.1	9704	3.2	10871	3.9	9862	3.0	17155	5.4	10028	3.3
Medical receptionists*	6431	2.2	5851	2.0	4680	1.8	8453	2.5	11959	3.5	6672	2.2
Medical secretaries/transcribers*	3766	1.2	4085	1.4	2926	1.0	3609	1.1	3862	1.3	3759	1.2
Medical records personnel*	3527	1.2	3409	1.1	3664	1.3	3913	1.2	6123	2.0	3728	1.2
Physician extenders*	3440	1.2	3483	1.1	3873	1.7	4021	1.1	7971	2.6	4004	1.3
Laboratory personnel*	6125	2.1	6382	2.1	5059	1.8	6021	1.8	7213	2.2	6138	2.0
Radiology personnel*	3408	1.1	3890	1.3	3099	1.1	4762	1.4	4868	1.5	3733	1.2
Physical therapy personnel*	3330	0.8	2446	0.8	****	****	1594	0.5	2099	0.6	2650	0.7
Optical personnel*	1324	0.4	1017	0.4	****	****	1474	0.4	****	****	1225	0.4
Housekeeping, mainten & security persn*	2024	0.6	1980	0.7	2297	0.8	2603	0.7	1986	0.6	2113	0.7
Certified RN Anesthetists*	5927	1.7	****	****	****	****	****	****	****	****	5594	1.7
Other support personnel*	4593	1.4	3818	1.3	3445	1.4	4460	1.3	5364	1.6	4344	1.4

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
PERCENTAGE PREPAID
MULTISPECIALTY GROUPS

	NO PREPAID		1 - 10%		11 - 20%		21 - 50%		OVER 50%		ALL	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	12604	4.4	13953	4.8	13793	5.0	16417	4.9	18049	5.7	13691	4.6
Taxes — FICA, payroll, etc.*	5206	1.8	5518	1.9	5182	1.9	6281	1.9	7418	2.2	5524	1.8
Insurance — health, disability, life, etc.*	3486	1.2	4335	1.5	3805	1.4	4766	1.4	5960	1.9	3982	1.3
Retirement and/or profit sharing*	4487	1.5	4388	1.5	3981	1.5	5199	1.5	4517	1.4	4503	1.5
Other employee benefits*	900	0.3	956	0.3	1053	0.4	1160	0.4	1124	0.4	970	0.3
ALL DATA PROCESSING EXPENSES	3873	1.4	3582	1.3	3853	1.4	5194	1.6	5128	1.6	4027	1.4
Service bureau fees*	2516	0.9	2528	0.9	2136	0.8	3123	1.1	3849	1.2	2678	0.9
Equipment rental/depreciation*	2033	0.7	1667	0.6	2874	1.0	2704	0.7	2143	0.7	2115	0.7
Equipment maintenance expenses*	818	0.3	824	0.3	662	0.2	755	0.2	759	0.3	798	0.3
Data processing supplies*	568	0.2	512	0.2	597	0.2	580	0.2	607	0.2	562	0.2
Other data processing expenses*	740	0.2	297	0.1	383	0.1	371	0.1	214	0.1	498	0.2
ALL LABORATORY EXPENSES	8854	3.1	8241	2.9	8755	3.1	8468	2.7	11381	3.4	8885	3.0
Fees paid to independent laboratory*	3666	1.3	3399	1.2	4448	1.6	4654	1.4	7154	2.0	4000	1.3
Equipment rental/depreciation*	1200	0.4	1096	0.4	1076	0.4	668	0.2	487	0.1	1066	0.3
Equipment maintenance expenses*	431	0.1	284	0.1	259	0.1	384	0.1	365	0.1	374	0.1
Laboratory supplies*	4150	1.4	4033	1.3	3433	1.2	3090	1.0	3971	1.1	3941	1.3
Other laboratory expenses*	837	0.3	600	0.2	453	0.2	3172	1.1	569	0.2	929	0.3
ALL RADIOLOGY EXPENSES	5645	1.9	5847	1.9	5851	1.8	8194	2.5	6723	1.8	6055	1.9
Fees paid for outside radiology service*	4265	1.4	2927	0.9	4493	1.4	3062	1.1	3665	0.9	3737	1.2
Equipment rental/depreciation*	1538	0.5	1698	0.6	1141	0.4	2660	0.7	1245	0.3	1673	0.5
Equipment maintenance expenses*	535	0.2	415	0.1	334	0.1	1016	0.3	975	0.2	584	0.2
Radiology supplies*	2257	0.8	2707	0.9	2169	0.8	3104	0.9	2662	0.8	2472	0.8
Other radiology expenses*	831	0.2	1095	0.3	497	0.2	3399	1.3	249	0.1	1048	0.3
ALL PHYSICAL THERAPY EXPENSES	1515	0.4	1711	0.6	****	****	1014	0.2	1279	0.3	1461	0.4
Equipment rental/depreciation*	609	0.1	261	0.1	****	****	346	0.1	****	****	378	0.1
Equipment maintenance expenses*	77	0.0	32	0.0	****	****	****	****	****	****	50	0.0
Physical therapy supplies*	393	0.1	397	0.1	****	****	153	0.0	354	0.1	328	0.1
Other physical therapy expenses*	765	0.2	2075	0.6	****	****	****	****	1439	0.3	1409	0.4
ALL OPTICAL EXPENSES	3279	0.9	2567	1.0	1583	0.6	2479	0.7	3349	0.9	2834	0.9
Equipment rental/depreciation*	385	0.1	335	0.1	****	****	281	0.1	****	****	329	0.1
Equipment maintenance expenses*	186	0.1	171	0.1	****	****	23	0.0	****	****	94	0.0
Optical supplies*	2131	0.7	2166	0.8	1506	0.5	2322	0.6	2857	0.8	2180	0.7
Other optical expenses*	585	0.2	****	****	****	****	40	0.0	****	****	394	0.1

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______ NO REPORTED EXPENSE   ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
PERCENTAGE PREPAID MULTISPECIALTY GROUPS

	NO PREPAID		1 - 10%		11 - 20%		21 - 50%		OVER 50%		ALL	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	8167	2.8	9299	3.2	10290	3.6	10402	3.2	14729	4.5	9226	3.1
Drugs & medication expenses*	3963	1.4	4433	1.5	4832	1.7	4320	1.3	4450	1.4	4197	1.4
Medical supplies & instruments*	5072	1.7	5511	1.9	4754	1.7	6632	2.0	8719	2.6	5526	1.8
Laundry & linen expenses*	452	0.2	421	0.1	523	0.2	521	0.2	653	0.2	471	0.2
ALL BUILDING & OCCUPANCY EXPENSES	19473	6.6	17864	6.3	17531	6.3	22304	6.9	21779	6.5	19466	6.6
Rental/depreciation*	16933	5.7	15235	5.2	13337	4.9	18243	5.4	20956	6.4	16647	5.6
Utilities*	2436	0.9	2529	0.9	2400	0.9	2710	0.8	2248	0.7	2473	0.8
Housekeeping/maintenance supplies*	927	0.3	931	0.3	991	0.4	847	0.3	1277	0.3	948	0.3
Contracted janitorial services*	1354	0.5	1490	0.5	1273	0.4	1350	0.4	1433	0.5	1386	0.5
ALL FURNITURE & EQUIPMENT EXPENSES	5431	1.9	5927	2.0	5229	1.9	6346	1.8	11045	2.8	5941	2.0
Rental/depreciation*	4774	1.6	5005	1.7	4319	1.6	4712	1.3	6877	2.0	4892	1.6
Other furniture and equipment expenses*	1304	0.4	1490	0.5	1252	0.4	1277	0.4	2161	0.6	1388	0.5
OFFICE SUPPLIES & SERVICES	4330	1.5	4108	1.5	3609	1.3	4857	1.5	4640	1.5	4317	1.5
TELEPHONE EXPENSES	3158	1.1	3322	1.2	2801	1.0	3533	1.1	4047	1.2	3257	1.1
ALL INSURANCE PREMIUMS	9417	3.3	9467	3.4	8791	3.2	7999	2.5	9432	2.8	9260	3.2
Professional liability*	9876	3.3	8617	3.0	8075	3.0	7659	2.4	7742	2.4	9087	3.1
Other insurance*	764	0.3	1005	0.4	832	0.3	578	0.2	2028	0.5	888	0.3
ALL OUTSIDE PROFESSIONAL SERVICES	3048	1.0	3416	1.3	4206	1.5	4899	1.5	4054	1.1	3442	1.2
Medical (nonphysician) professionals*	1770	0.5	1763	0.6	2033	0.7	2191	0.6	3948	1.0	2007	0.6
Legal & accounting*	1469	0.5	1484	0.5	1072	0.4	1660	0.5	1182	0.4	1442	0.5
Management consultants*	931	0.3	886	0.3	2170	0.8	914	0.3	1084	0.3	1029	0.3
Other nonphysician consultants*	1155	0.4	1448	0.5	1589	0.6	2137	0.7	1354	0.4	1401	0.5
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	1439	0.5	1763	0.6	1639	0.6	2132	0.6	1966	0.6	1624	0.5
GROUP INTEREST EXPENSES	2052	0.7	2798	1.0	1839	0.6	2238	0.8	1723	0.5	2141	0.7
OTHER NONPHYSICIAN EXPENSES	7505	2.8	5847	2.2	10522	3.8	3490	1.0	13497	4.0	7556	2.7
TOTAL NONPHYSICIAN EXPENSES	145345	50.5	151978	53.2	159107	55.5	180531	55.3	202348	60.6	154884	52.5

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
PERCENTAGE PREPAID

MULTISPECIALTY GROUPS

	NO PREPAID		1 - 10%		11 - 20%		21 - 50%		OVER 50%		ALL	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES	6217	2.1	6370	2.3	10319	3.7	14812	4.5	13244	4.0	8347	2.8
Fees to consulting pathologists*	1492	0.5	1572	0.5	2765	1.0	****	****	****	****	1827	0.6
Fees to consulting radiologists*	4448	1.6	4281	1.5	6063	2.1	9876	3.4	4765	1.3	5100	1.8
Fees to other consulting physicians*	5321	1.7	3691	1.3	7184	2.8	12823	3.6	11553	3.4	6789	2.1
NET INCOME BEFORE DISTRIBUTION TO GROUP	138847	48.4	126882	45.1	119005	41.1	132302	40.6	124609	36.6	133707	45.7
ALL PHYSICIAN BENEFIT EXPENSES	18178	6.4	19296	6.7	22054	7.7	17911	5.5	16285	5.0	18512	6.4
Payroll taxes*	3147	1.2	3193	1.1	3331	1.3	3357	1.0	3360	1.2	3211	1.2
Insurance — health, disab, life, etc.*	3294	1.2	3501	1.2	4059	1.5	2844	0.9	3556	1.2	3375	1.2
Retirement and/or profit sharing*	12121	4.1	10285	3.3	9248	3.4	10694	3.3	6544	2.1	10927	3.7
Dues, memberships, & license fees*	1164	0.4	1113	0.4	1196	0.4	912	0.3	912	0.3	1110	0.4
Meetings & travel*	1739	0.6	1514	0.6	1631	0.6	1439	0.4	846	0.3	1588	0.6
Other physician benefits*	1931	0.7	2274	0.8	2238	0.9	1551	0.4	1376	0.4	1947	0.7
NET INCOME AVAILABLE FOR DISTRIBUTION	123848	43.1	108657	38.8	96951	33.4	115031	35.3	108324	31.6	117345	40.1
TOTAL ACCOUNTS RECEIVABLE	92595	100.0	87934	100.0	86877	100.0	79959	100.0	33533	100.0	86361	100.0
Current to 30 days		30.4		28.4		31.2		25.9		27.6		29.5
31 to 60 days		18.0		18.0		16.8		18.8		18.5		18.1
61 to 90 days		11.3		9.8		10.5		12.0		12.5		11.1
91 to 120 days		8.5		7.9		8.1		8.5		8.2		8.3
Over 120 days		31.8		35.8		33.4		34.6		33.3		33.0
RETAINED EARNINGS	8354	2.8	9226	3.2	2959	1.0	8070	2.5	9961	3.0	8133	2.7
ACCOUNTS RECEIVABLE RATIO		3.6		3.7		3.7		4.2		****		3.7
GROSS COLLECTION PERCENTAGE		85.5		84.4		82.7		88.0		71.7		84.9
ADJUSTED COLLECTION PERCENTAGE		92.2		92.3		89.3		95.5		75.1		91.9
FTE EMPLOYEES PER PHYSICIAN		3.6		3.9		4.0		4.4		5.5		3.9
NUMBER OF RESPONDENTS		183		54		22		28		23		310

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_____ NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNIVERSITY AFFILIATED GROUPS

	CENTRALIZED		DEPARTMENTAL		HEALTH SERVICES		OTHER		ALL	
	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	236988		265289		****		424097		304907	
ADJUSTMENTS	42117		38622				41607		40734	
ADJUSTED FEE-FOR-SERVICE CHARGES	194871		229638		****		386157		267442	
BAD DEBTS AND WRITE-OFFS	25953		25927		****		22102		25244	
PREPAID PATIENT CHARGES					****		****		****	
TOTAL PATIENT CHARGES	168948		203711		****		369888		244736	
FEE-FOR-SERVICE CASH COLLECTIONS	157300		193140		****		331167		222137	
CAPITATION REVENUE	****		****		****		****		18699	
ALL OTHER PREPAID REVENUE	****		****						****	
ALL PREPAID PURCHASED SERVICES										
TOTAL NET PREPAID REVENUE	****		****		****		****		20146	
OTHER REVENUE	23450		24494		****		6668		18746	
TOTAL CASH COLLECTIONS	179225	100.0	211954	100.0	****	****	345009	100.0	240692	100.0

	CENTRALIZED		DEPARTMENTAL		HEALTH SERVICES		OTHER		ALL	
	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	19722	10.6	32878	13.9	****	****	69008	19.0	39354	14.4
Group practice executive staff*	****	****	****	****	****	****	****	****	4407	1.8
Business office personnel*	****	****	****	****	****	****	****	****	5755	2.5
Data processing personnel*	****	****	****	****			****	****	2452	1.0
Other administrative personnel*	****	****	****	****					****	****
Registered Nurses*	****	****	****	****	****	****	****	****	7571	2.6
Licensed practical nurses & aides*	****	****	****	****	****	****	****	****	5747	2.1
Medical receptionists*	****	****	****	****	****	****	****	****	5506	2.1
Medical secretaries/transcribers*	****	****	****	****			****	****	5526	2.0
Medical records personnel*	****	****	****	****			****	****	3589	1.3
Physician extenders*					****	****	****	****	****	****
Laboratory personnel*			****	****	****	****	****	****	3094	1.3
Radiology personnel*			****	****	****	****	****	****	3907	1.3
Physical therapy personnel*										
Optical personnel*			****	****			****	****	****	****
Housekeeping, mainten & security persn*			****	****			****	****	****	****
Certified RN Anesthetists*							****	****	****	****
Other support personnel*	****	****	****	****	****	****	****	****	8072	3.2

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNIVERSITY AFFILIATED GROUPS

	CENTRALIZED		DEPARTMENTAL		HEALTH SERVICES		OTHER		ALL	
	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	4633	2.4	10104	4.1	****	****	13410	3.9	9187	3.5
Taxes — FICA, payroll, etc.*	****	****	****	****	****	****	****	****	3606	1.4
Insurance — health, disability, life, etc.*	****	****	****	****	****	****	****	****	4598	1.6
Retirement and/or profit sharing*	****	****	****	****	****	****	****	****	2481	0.9
Other employee benefits*	****	****	****	****	****	****	****	****	887	0.4
ALL DATA PROCESSING EXPENSES	3304	1.8	3066	1.9	****	****	3655	1.1	3384	1.7
Service bureau fees*	****	****	****	****			****	****	1352	0.7
Equipment rental/depreciation*	****	****	****	****	****	****	****	****	1902	0.8
Equipment maintenance expenses*	****	****	****	****			****	****	845	0.4
Data processing supplies*	****	****	****	****	****	****	****	****	324	0.2
Other data processing expenses*	****	****	****	****			****	****	****	****
ALL LABORATORY EXPENSES	****	****	5428	1.9	****	****	8250	2.8	6670	2.5
Fees paid to independent laboratory*	****	****	****	****	****	****	****	****	4012	1.5
Equipment rental/depreciation*			****	****	****	****	****	****	754	0.3
Equipment maintenance expenses*			****	****	****	****	****	****	****	****
Laboratory supplies*	****	****	****	****	****	****	****	****	****	****
Other laboratory expenses*			****	****			****	****	****	****
ALL RADIOLOGY EXPENSES	****	****	****	****	****	****	5621	1.8	4700	1.6
Fees paid for outside radiology service*										
Equipment rental/depreciation*	****	****	****	****	****	****	****	****	1876	0.8
Equipment maintenance expenses*			****	****	****	****	****	****	657	0.2
Radiology supplies*			****	****	****	****	****	****	1953	0.6
Other radiology expenses*					****	****	****	****	****	****
ALL PHYSICAL THERAPY EXPENSES							****	****	****	****
Equipment rental/depreciation*										
Equipment maintenance expenses*										
Physical therapy supplies*										
Other physical therapy expenses*										
ALL OPTICAL EXPENSES			****	****			****	****	****	****
Equipment rental/depreciation*							****	****	****	****
Equipment maintenance expenses*							****	****	****	****
Optical supplies*			****	****			****	****	****	****
Other optical expenses*										

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——— NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNIVERSITY AFFILIATED GROUPS

	CENTRALIZED		DEPARTMENTAL		HEALTH SERVICES		OTHER		ALL	
	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	2229	1.2	3896	1.6	****	****	10644	3.1	6371	2.2
Drugs & medication expenses*	****	****	****	****	****	****	****	****	3062	1.1
Medical supplies & instruments*	****	****	****	****	****	****	****	****	4460	1.6
Laundry & linen expenses*	****	****	****	****	****	****	****	****	471	0.2
ALL BUILDING & OCCUPANCY EXPENSES	5342	2.9	6826	2.9	****	****	23323	7.1	11492	4.2
Rental/depreciation*	****	****	****	****	****	****	****	****	11767	4.5
Utilities*	****	****	****	****	****	****	****	****	1588	0.7
Housekeeping/maintenance supplies*	****	****	****	****			****	****	654	0.2
Contracted janitorial services*	****	****	****	****	****	****	****	****	1024	0.4
ALL FURNITURE & EQUIPMENT EXPENSES	2613	1.7	4761	1.8	****	****	7129	2.0	4797	1.8
Rental/depreciation*	****	****	****	****	****	****	****	****	3543	1.4
Other furniture and equipment expenses*	****	****	****	****			****	****	855	0.4
OFFICE SUPPLIES & SERVICES	5438	2.4	3138	1.3	****	****	5154	1.5	4672	1.8
TELEPHONE EXPENSES	1468	0.7	1864	0.8	****	****	4395	1.3	2565	0.9
ALL INSURANCE PREMIUMS	9390	4.9	11377	4.6	****	****	12932	3.9	11063	4.4
Professional liability*	****	****	****	****	****	****	****	****	7632	3.1
Other insurance*	****	****	****	****			****	****	1027	0.4
ALL OUTSIDE PROFESSIONAL SERVICES	2518	1.4	4169	1.7	****	****	4121	1.2	3607	1.5
Medical (nonphysician) professionals*			****	****	****	****	****	****	3140	1.3
Legal & accounting*	****	****	****	****	****	****	****	****	2003	0.9
Management consultants*	****	****	****	****			****	****	****	****
Other nonphysician consultants*	****	****	****	****					****	****
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	869	0.5	1073	0.4			2732	0.8	1588	0.6
GROUP INTEREST EXPENSES	****	****	****	****			4023	1.1	2921	0.9
OTHER NONPHYSICIAN EXPENSES	18689	10.2	9401	4.2	****	****	10422	3.3	12938	6.0
TOTAL NONPHYSICIAN EXPENSES	72066	38.7	86733	36.3	****	****	178241	52.0	109467	42.0

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNIVERSITY AFFILIATED GROUPS

	CENTRALIZED		DEPARTMENTAL		HEALTH SERVICES		OTHER		ALL	
	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES	****	****	****	****			****	****	9758	3.0
Fees to consulting pathologists*	****	****	****	****					****	****
Fees to consulting radiologists*			****	****			****	****	****	****
Fees to other consulting physicians*	****	****	****	****			****	****	****	****
NET INCOME BEFORE DISTRIBUTION TO GROUP	106645	61.1	123479	62.8	****	****	160722	46.8	128723	57.3
ALL PHYSICIAN BENEFIT EXPENSES	15855	8.9	24144	9.7	****	****	31311	10.0	23877	9.5
Payroll taxes*	****	****	****	****	****	****	****	****	3211	1.5
Insurance — health, disab, life, etc.*	****	****	****	****	****	****	****	****	3339	1.3
Retirement and/or profit sharing*	****	****	****	****	****	****	****	****	10307	4.7
Dues, memberships, & license fees*	****	****	****	****	****	****	****	****	1634	0.7
Meetings & travel*	****	****	****	****	****	****	****	****	2453	1.2
Other physician benefits*	****	****	****	****	****	****	****	****	2489	1.4
NET INCOME AVAILABLE FOR DISTRIBUTION	94449	54.2	106233	55.9	****	****	132257	37.7	109744	49.7
TOTAL ACCOUNTS RECEIVABLE	65163	100.0	84812	100.0	****	****	129877	100.0	91903	100.0
Current to 30 days		26.7		25.1		****		38.0		28.6
31 to 60 days		19.2		16.5		****		14.3		17.3
61 to 90 days		12.0		9.7		****		11.4		11.2
91 to 120 days		8.1		9.2		****		5.6		8.1
Over 120 days		33.9		39.5		****		30.7		34.9
RETAINED EARNINGS	****	****	****	****			****	****	16407	6.2
ACCOUNTS RECEIVABLE RATIO		4.5		4.8		****		3.8		4.3
GROSS COLLECTION PERCENTAGE		65.2		72.4		****		78.3		72.1
ADJUSTED COLLECTION PERCENTAGE		81.0		83.6		****		86.5		83.6
FTE EMPLOYEES PER PHYSICIAN		1.3		2.6		****		4.1		2.7
NUMBER OF RESPONDENTS		13		14		1		11		39

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MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHAL-MOLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	408637		262335		370329		485151		442896		834346	
ADJUSTMENTS	50950		19320		29410		47023		22662		108973	
ADJUSTED FEE-FOR-SERVICE CHARGES	362781		247114		347521		449419		425645		737826	
BAD DEBTS AND WRITE-OFFS	22523		15013		22348		22663		22094		72760	
PREPAID PATIENT CHARGES	****		60354		****		****		****		****	
TOTAL PATIENT CHARGES	348802		256963		327106		425371		413533		736209	
FEE-FOR-SERVICE CASH COLLECTIONS	329261		231722		310767		412783		392532		732906	
CAPITATION REVENUE	****		51090		****		****				****	
ALL OTHER PREPAID REVENUE	****		****		****		****		****			
ALL PREPAID PURCHASED SERVICES			****		****		****					
TOTAL NET PREPAID REVENUE	****		56598		****		****		****		****	
OTHER REVENUE	3514		4952		19255		8691		12903		7714	
TOTAL CASH COLLECTIONS	337714	100.0	258573	100.0	330197	100.0	417826	100.0	402820	100.0	732023	100.0

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHAL-OLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	56928	15.8	62039	24.5	54839	16.3	52884	13.0	67300	16.7	129962	17.8
Group practice executive staff*	4628	1.4	6646	2.6	6281	2.1	8011	2.1	12263	3.2	****	****
Business office personnel*	8133	2.4	6416	2.5	8988	3.0	7495	1.9	14442	3.9	****	****
Data processing personnel*	****	****	2859	1.2	****	****	****	****	****	****	****	****
Other administrative personnel*	****	****	2516	1.2	****	****	****	****	****	****	****	****
Registered Nurses*	****	****	9079	3.3	10150	3.1	13288	2.7	15496	4.1	****	****
Licensed practical nurses & aides*	****	****	9792	3.9	10176	2.8	8407	2.3	12271	3.2	****	****
Medical receptionists*	****	****	8671	3.4	5781	1.6	5608	1.5	8843	2.5	****	****
Medical secretaries/transcribers*			3391	1.4	8068	2.2	5158	1.2	3933	1.1	****	****
Medical records personnel*	****	****	2904	1.1	4155	1.1	2273	0.6	****	****	****	****
Physician extenders*			****	****	****	****	****	****	****	****	****	****
Laboratory personnel*			6458	2.6	7770	2.4	****	****	****	****		
Radiology personnel*			3601	1.3	3041	0.8	****	****	****	****		
Physical therapy personnel*			****	****			****	****				
Optical personnel*											****	****
Housekeeping, mainten & security persn*	****	****	2003	0.8	****	****	****	****	****	****		
Certified RN Anesthetists*	39615	11.4										
Other support personnel*			****	****	1857	0.5	****	****			****	****

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHAL-MOLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	18158	5.3	10097	3.9	13162	3.9	14873	4.0	16375	4.0	30342	4.2
Taxes — FICA, payroll, etc.*	3656	1.1	5993	2.5	5137	1.6	4962	1.3	4841	1.2	*****	*****
Insurance — health, disability, life, etc.*	3824	1.0	2794	1.2	3774	1.2	4367	1.2	2798	0.7	*****	*****
Retirement and/or profit sharing*	9532	3.3	3035	1.1	5407	1.7	10339	2.8	7274	1.8	*****	*****
Other employee benefits*	1868	0.6	1210	0.5	1371	0.4	1790	0.4	2049	0.5	*****	*****
ALL DATA PROCESSING EXPENSES	13348	3.3	5695	2.3	4020	1.4	6360	1.5	4979	1.2	8534	1.2
Service bureau fees*	*****	*****	*****	*****	3451	1.1	*****	*****	*****	*****	*****	*****
Equipment rental/depreciation*	*****	*****	2885	1.3	2408	0.6	6183	1.5	5265	1.3	*****	*****
Equipment maintenance expenses*	*****	*****	1264	0.5	1405	0.4	1854	0.6	*****	*****	*****	*****
Data processing supplies*	*****	*****	956	0.4	849	0.3	1085	0.2	*****	*****	*****	*****
Other data processing expenses*	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
ALL LABORATORY EXPENSES			9011	3.3	10960	3.3	4618	1.3	18465	4.6	*****	*****
Fees paid to independent laboratory*			4572	1.8	6320	1.8	*****	*****	9528	2.8	*****	*****
Equipment rental/depreciation*			969	0.4	3537	1.0	*****	*****	*****	*****		
Equipment maintenance expenses*			*****	*****	709	0.3	*****	*****	*****	*****		
Laboratory supplies*			3683	1.5	7764	2.3	*****	*****	*****	*****		
Other laboratory expenses*			*****	*****	*****	*****						
ALL RADIOLOGY EXPENSES			3401	1.3	6615	1.8	*****	*****	*****	*****	*****	*****
Fees paid for outside radiology service*			2803	1.1	5536	1.6	*****	*****				
Equipment rental/depreciation*			*****	*****	*****	*****	*****	*****	*****	*****		
Equipment maintenance expenses*			268	0.1	503	0.1	*****	*****				
Radiology supplies*			1751	0.7	3637	0.9	*****	*****	*****	*****		
Other radiology expenses*			*****	*****	*****	*****			*****	*****		
ALL PHYSICAL THERAPY EXPENSES			*****	*****	*****	*****	*****	*****				
Equipment rental/depreciation*												
Equipment maintenance expenses*												
Physical therapy supplies*			*****	*****			*****	*****				
Other physical therapy expenses*			*****	*****			*****	*****				
ALL OPTICAL EXPENSES											38942	5.5
Equipment rental/depreciation*												
Equipment maintenance expenses*												
Optical supplies*												
Other optical expenses*											*****	*****

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MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHALMOLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	****	****	8565	3.4	12741	3.5	5529	1.5	8301	2.1	16543	2.2
Drugs & medication expenses*			2747	1.1	8539	2.3	1408	0.4	****	****	****	****
Medical supplies & instruments*	****	****	5283	2.1	3258	1.0	3573	1.0	6520	1.8	****	****
Laundry & linen expenses*	****	****	362	0.1	615	0.2	369	0.1	875	0.2	****	****
ALL BUILDING & OCCUPANCY EXPENSES	1453	0.4	18035	7.0	19248	5.7	19940	5.3	22686	5.6	36955	5.4
Rental/depreciation*	1374	0.4	14999	5.9	15721	4.8	19476	5.0	17521	4.4	****	****
Utilities*	****	****	1961	0.8	1308	0.5	****	****	1989	0.5	****	****
Housekeeping/maintenance supplies*	****	****	638	0.3	633	0.2	2017	0.5	1254	0.3		
Contracted janitorial services*			1098	0.4	1563	0.5	****	****	****	****	****	[illegible]
ALL FURNITURE & EQUIPMENT EXPENSES	1431	0.5	5280	2.0	5608	1.7	15535	4.5	7011	1.7	27295	3.7
Rental/depreciation*	****	****	5239	1.9	4897	1.5	9291	2.4	5371	1.3	****	****
Other furniture and equipment expenses*	****	****	983	0.4	1469	0.5	5675	1.2	****	****	****	****
OFFICE SUPPLIES & SERVICES	1267	0.4	4905	1.9	5115	1.5	5608	1.5	6412	1.5	12189	1.8
TELEPHONE EXPENSES	771	0.2	3095	1.2	4041	1.2	4452	1.2	4679	1.1	7521	1.0
ALL INSURANCE PREMIUMS	27502	8.1	6932	2.7	7187	2.1	10938	2.8	26497	6.7	10217	1.5
Professional liability*	22627	7.3	7868	3.2	4044	1.3	11031	2.6	19335	5.1	9051	1.4
Other insurance*	845	0.2	745	0.3	906	0.3	1573	0.3	887	0.2	1737	0.3
ALL OUTSIDE PROFESSIONAL SERVICES	1758	0.5	3965	1.6	4675	1.4	5014	1.3	6538	1.7	12466	1.8
Medical (nonphysician) professionals*			****	****	2187	0.9	****	****	****	****	****	****
Legal & accounting*	1227	0.4	1349	0.6	1896	0.6	3439	0.9	3744	1.1	****	****
Management consultants*	****	****	****	****	****	****	****	****	****	****	****	****
Other nonphysician consultants*	****	****	****	****	1602	0.5	****	****	****	****		
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	3072	0.7	2277	0.8	1091	0.3	2184	0.5	2515	0.6	15619	1.8
GROUP INTEREST EXPENSES	****	****	2057	0.8	1717	0.6	1480	0.4	2527	0.6	3375	0.6
OTHER NONPHYSICIAN EXPENSES	2275	0.8	7207	2.6	12922	3.7	11424	3.0	12967	3.4	25179	3.2
TOTAL NONPHYSICIAN EXPENSES	117644	33.4	148468	57.7	149897	44.7	153065	39.7	196015	48.8	358076	50.0

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ANESTHESIA		FAMILY PRACTICE		INTERNAL MEDICINE		CARDIOLOGY		OB/GYN		OPHTHALMOLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES			7494	2.4	6183	1.5	****	****	10380	2.1	17903	2.5
Fees to consulting pathologists*			****	****	****	****						
Fees to consulting radiologists*			2008	0.7	****	****						
Fees to other consulting physicians*			****	****					****	****	****	****
NET INCOME BEFORE DISTRIBUTION TO GROUP	220070	66.6	107505	41.4	178821	54.9	264675	60.2	204917	50.8	369305	49.4
ALL PHYSICIAN BENEFIT EXPENSES	44494	14.4	14761	5.7	27612	8.7	44659	10.7	34932	8.7	42175	6.5
Payroll taxes*	3498	1.1	2939	1.2	3145	1.0	3972	1.1	8588	2.2	****	****
Insurance — health, disab, life, etc.*	4380	1.4	2939	1.2	6065	1.7	6487	1.6	6904	1.8	****	****
Retirement and/or profit sharing*	33084	10.7	8802	3.2	16999	5.5	26624	6.8	22045	5.8	****	****
Dues, memberships, & license fees*	1594	0.5	1362	0.6	1750	0.6	1803	0.4	2144	0.6	****	****
Meetings & travel*	****	****	1489	0.6	1538	0.5	4114	1.1	2573	0.7	****	****
Other physician benefits*	1319	0.5	1693	0.6	5403	2.0	****	****	2204	0.6	****	****
NET INCOME AVAILABLE FOR DISTRIBUTION	184475	55.0	96660	37.2	159013	48.7	227459	51.3	174219	43.2	338064	44.6
TOTAL ACCOUNTS RECEIVABLE	119925	100.0	61557	100.0	88578	100.0	137114	100.0	115241	100.0	168827	100.0
Current to 30 days		29.6		35.5		31.3		30.5		37.0		41.2
31 to 60 days		20.9		18.2		20.2		18.0		16.7		20.2
61 to 90 days		10.9		11.7		10.1		9.9		10.4		9.9
91 to 120 days		7.0		8.2		8.4		9.3		9.5		7.8
Over 120 days		31.6		26.4		30.1		32.3		26.5		21.0
RETAINED EARNINGS	10606	2.8	11645	4.2	4976	1.8	9598	2.1	9195	2.2	24382	4.6
ACCOUNTS RECEIVABLE RATIO		4.0		2.9		3.3		3.7		3.4		2.4
GROSS COLLECTION PERCENTAGE		80.8		90.1		83.1		86.7		87.9		86.7
ADJUSTED COLLECTION PERCENTAGE		91.7		94.2		90.3		95.6		91.5		96.2
FTE EMPLOYEES PER PHYSICIAN		1.8		4.0		3.3		2.9		3.7		6.9
NUMBER OF RESPONDENTS		10		49		46		24		33		27

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MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ORTHOPEDIC SURGERY		OTOLARYNGOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
GROSS FEE-FOR-SERVICE CHARGES	638112		623475		260579		500807		536503		525044	
ADJUSTMENTS	59073		62781		7623		34031		45887		55561	
ADJUSTED FEE-FOR-SERVICE CHARGES	586200		560694		254226		471030		495400		474417	
BAD DEBTS AND WRITE-OFFS	23811		22930		9304		39627		23271		****	
PREPAID PATIENT CHARGES	****		****		****		****		****			
TOTAL PATIENT CHARGES	574232		569483		248091		436238		476993		460525	
FEE-FOR-SERVICE CASH COLLECTIONS	545324		563744		240737		421965		458003		461757	
CAPITATION REVENUE	****		****		****		****					
ALL OTHER PREPAID REVENUE	****				****		****					
ALL PREPAID PURCHASED SERVICES			****									
TOTAL NET PREPAID REVENUE	****		****		****		****					
OTHER REVENUE	8631		****		2647		5269		14676		****	
TOTAL CASH COLLECTIONS	553726	100.0	552991	100.0	245382	100.0	426413	100.0	460978	100.0	475555	100.0

	ORTHOPEDIC SURGERY		OTOLARYNGOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN SALARIES	86229	15.8	101879	18.0	51134	21.0	49806	10.6	62657	13.7	71985	15.4
Group practice executive staff*	9109	2.0	****	****	****	****	6755	1.8	****	****	****	****
Business office personnel*	8274	1.9	****	****	****	****	11839	3.3	****	****	****	****
Data processing personnel*	4313	1.0	****	****	****	****	****	****	****	****	****	****
Other administrative personnel*	4833	1.1	****	****	****	****	****	****	****	****	****	****
Registered Nurses*	15728	3.5	****	****	****	****	****	****	****	****	****	****
Licensed practical nurses & aides*	7731	1.5	****	****	****	****			****	****	****	****
Medical receptionists*	7648	1.7	****	****	****	****	****	****	****	****	****	****
Medical secretaries/transcribers*	11209	2.4	****	****	****	****	****	****	****	****	****	****
Medical records personnel*	2872	0.6	****	****	****	****	****	****	****	****	****	****
Physician extenders*	8718	1.9					****	****	****	****		
Laboratory personnel*			****	****	****	****			****	****	****	****
Radiology personnel*	6923	1.6	****	****			15544	4.0	****	****	****	****
Physical therapy personnel*	16500	3.0										
Optical personnel*												
Housekeeping, mainten & security persn*	****	****			****	****			****	****		
Certified RN Anesthatists*			****	****								
Other support personnel*	5077	1.0	****	****			2842	0.8	****	****	****	****

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ORTHOPEDIC SURGERY		OTOLARYNGOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL NONPHYSICIAN EMPLOYEE BENEFITS	21738	4.0	22266	3.9	11009	4.6	14812	3.3	13944	3.1	24932	4.9
Taxes — FICA, payroll, etc.*	5936	1.3	****	****	****	****	3276	0.9	****	****	****	****
Insurance — health, disability, life, etc.*	4902	1.0	****	****	****	****	2610	0.7	****	****	****	****
Retirement and/or profit sharing*	8323	1.8	****	****	****	****	5348	1.5	****	****	****	****
Other employee benefits*	1715	0.3	****	****	****	****	1002	0.3	****	****		
ALL DATA PROCESSING EXPENSES	5050	1.0	5447	1.0	3747	1.6	8621	2.2	5246	1.3	9073	2.0
Service bureau fees*	****	****	****	****			****	****	****	****	****	****
Equipment rental/depreciation*	3591	0.8	****	****	****	****	2054	0.6	****	****	****	****
Equipment maintenance expenses*	2972	0.6	****	****	****	****	1048	0.3	****	****	****	****
Data processing supplies*	976	0.3	****	****	****	****	****	****	****	****	****	****
Other data processing expenses*	****	****	****	****	****	****	****	****	****	****		
ALL LABORATORY EXPENSES	****	****	11525	2.4	4892	2.1	****	****	****	****	4967	1.1
Fees paid to independent laboratory*	****	****	****	****	****	****			****	****	****	****
Equipment rental/depreciation*					****	****			****	****		
Equipment maintenance expenses*			****	****	****	****			****	****		
Laboratory supplies*			****	****	****	****			****	****	****	****
Other laboratory expenses*			****	****					****	****		
ALL RADIOLOGY EXPENSES	5998	1.1	****	****	****	****	27984	6.9	****	****	****	****
Fees paid for outside radiology service*			****	****			****	****	****	****		
Equipment rental/depreciation*	2086	0.5					17119	4.7	****	****	****	****
Equipment maintenance expenses*	460	0.1	****	****			3993	1.0	****	****	****	****
Radiology supplies*	4459	1.0	****	****			10112	2.6	****	****	****	****
Other radiology expenses*	****	****	****	****			****	****	****	****		
ALL PHYSICAL THERAPY EXPENSES	5023	0.9										
Equipment rental/depreciation*	1682	0.3										
Equipment maintenance expenses*	****	****										
Physical therapy supplies*	3237	0.6										
Other physical therapy expenses*	****	****										
ALL OPTICAL EXPENSES			****	****					****	****		
Equipment rental/depreciation*												
Equipment maintenance expenses*									****	****		
Optical supplies*												
Other optical expenses*												

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

_______ NO REPORTED EXPENSE

***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ORTHOPEDIC SURGERY		OTOLARYNGOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL MEDICAL & SURGICAL EXPENSES	14410	2.7	18419	2.8	13778	5.4	7465	1.5	5586	1.4	15281	3.3
Drugs & medication expenses*	1561	0.3	****	****	****	****	****	****	****	****	****	****
Medical supplies & instruments*	9524	2.1	****	****	****	****	****	****	****	****	****	****
Laundry & linen expenses*	819	0.2	****	****	****	****	****	****	****	****	****	****
ALL BUILDING & OCCUPANCY EXPENSES	27170	5.2	45717	7.4	19844	8.4	15566	3.3	19905	4.4	22662	5.2
Rental/depreciation*	21709	4.5	****	****	****	****	13271	3.5	****	****	****	****
Utilities*	2244	0.5	****	****	****	****	****	****	****	****	****	****
Housekeeping maintenance supplies*	994	0.2	****	****	****	****	****	****	****	****	****	****
Contracted janitorial services*	2497	0.5	****	****	****	****	****	****	****	****	****	****
ALL FURNITURE & EQUIPMENT EXPENSES	9897	1.7	16319	3.0	4244	1.8	12822	2.0	6042	1.3	10317	1.8
Rental depreciation*	6050	1.4	****	****	****	****	****	****	****	****	****	****
Other furniture and equipment expenses*	1706	0.4	****	****			****	****	****	****	****	****
OFFICE SUPPLIES & SERVICES	8390	1.6	11903	1.9	4596	2.0	6442	1.4	4202	0.9	5410	1.2
TELEPHONE EXPENSES	5054	0.9	5864	0.9	3451	1.4	2104	0.5	4224	1.0	8124	1.5
ALL INSURANCE PREMIUMS	22628	4.4	18854	3.7	3601	1.4	8432	2.1	25124	5.9	13511	2.8
Professional liability*	23296	5.0	****	****	****	****	8165	2.3	****	****	****	****
Other insurance*	1628	0.4	****	****	****	****	768	0.2	****	****	****	****
ALL OUTSIDE PROFESSIONAL SERVICES	5841	1.1	5315	1.1	3646	1.5	5001	1.3	6112	1.3	5633	1.3
Medical (nonphysician) professionals*	****	****	****	****			****	****	****	****	****	****
Legal & accounting*	3754	0.8	****	****	****	****	5140	1.4	****	****	****	****
Management consultants*	1638	0.4					****	****	****	****		
Other nonphysician consultants*	****	****	****	****	****	****	****	****	****	****	****	****
PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES	3517	0.6	5732	0.9	1120	0.5	2034	0.4	2640	0.5	3856	0.8
GROUP INTEREST EXPENSES	2679	0.5	3711	0.8	1422	0.7	3456	0.7	1901	0.5	****	****
OTHER NONPHYSICIAN EXPENSES	16942	3.3	13335	2.2	5250	2.1	14169	3.1	13419	3.5	18111	3.4
TOTAL NONPHYSICIAN EXPENSES	232737	43.0	274763	48.8	127223	52.7	159020	34.7	166792	37.8	207069	43.5

MEDICAL GROUP MANAGEMENT ASSOCIATION
MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
UNITED STATES SINGLE SPECIALTY GROUPS

	ORTHOPEDIC SURGERY		OTOLARYN-GOLOGY		PEDIATRICS		RADIOLOGY		GENERAL SURGERY		UROLOGY	
	$	%	$	%	$	%	$	%	$	%	$	%
ALL PHYSICIAN CONSULTANT EXPENSES	****	****	****	****	****	****	7720	2.2	****	****	****	****
Fees to consulting pathologists*												
Fees to consulting radiologists*							****	****				
Fees to other consulting physicians*	****	****	****	****			****	****				
NET INCOME BEFORE DISTRIBUTION TO GROUP	319928	56.8	278103	51.1	117625	47.0	265222	64.7	293779	62.0	266563	56.1
ALL PHYSICIAN BENEFIT EXPENSES	49458	9.9	****	****	20353	8.2	46886	12.2	49760	11.0	34914	8.0
Payroll taxes*	3169	0.7	****	****	****	****	2997	0.8	****	****	****	****
Insurance — health, disab, life, etc	6113	1.3	****	****	****	****	5012	1.4	****	****	****	****
Retirement and/or profit sharing*	26892	5.9	****	****	****	****	27424	7.5	****	****	****	****
Dues, memberships, & license fees*	2491	0.6	****	****	****	****	1861	0.5	****	****	****	****
Meetings & travel*	4413	1.0	****	****	****	****	3477	0.9	****	****	****	****
Other physician benefits*	4185	0.9	****	****	****	****	****	****	****	****	****	****
NET INCOME AVAILABLE FOR DISTRIBUTION	282280	49.3	259634	47.1	102361	40.9	225661	54.4	252800	52.9	231649	48.1
TOTAL ACCOUNTS RECEIVABLE	178996	100.0	197758	100.0	37195	100.0	111693	100.0	119063	100.0	164991	100.0
Current to 30 days		34.3		****		38.4		37.3		36.7		40.2
31 to 60 days		18.0		****		18.3		21.5		18.8		17.8
61 to 90 days		10.9		****		9.9		12.6		11.8		10.6
91 to 120 days		6.9		****		5.7		9.0		9.6		8.5
Over 120 days		29.9		****		27.6		19.9		23.2		22.5
RETAINED EARNINGS	14647	3.1	****	****	****	****	9039	2.5	14918	4.0	****	****
ACCOUNTS RECEIVABLE RATIO		3.8		4.4		1.7		2.9		2.8		4.1
GROSS COLLECTION PERCENTAGE		85.7		83.2		92.1		84.7		86.3		88.3
ADJUSTED COLLECTION PERCENTAGE		92.8		92.6		94.7		90.6		92.5		96.2
FTE EMPLOYEES PER PHYSICIAN		4.3		4.4		3.3		2.7		2.9		3.8
NUMBER OF RESPONDENTS		67		8		12		32		17		8

* Indicator is computed using data from LONG FORMS Only

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

_______ NO REPORTED EXPENSE   ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

MGMA 1986 PRODUCTION SURVEY REPORT

INTRODUCTION

The 1987 MGMA Production Survey Report is based on 1986 annual medical and surgical gross charges reported by MGMA member groups in the United States and Canada. Survey questionnaires were mailed to all MGMA member groups; 615 surveys were returned, of which 611 were used to compile this report. Responding medical groups provided information concerning 8,670 group practice physicians and 669 nonphysician providers. The production survey report displays only those categories for which there was a minimum of 5 physician responses. This decision was made to both insure the anonymity of the providers involved and to increase the validity of the data contained in the report.

Confidentiality of the data reported in the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify their questionnaires, and plain envelopes were provided for responses. Returned questionnaires were edited for clarity and content validity by the Center for Research staff. When a questionnaire contained incomplete data, a decision was made as to whether the data would be included in the computations. No attempt was made to contact the respondents, as their identities were not known.

The format and content of the MGMA Production Survey are the responsibility of the MGMA Financial Management Committee. The production survey questionnaire requested that respondents state how production was measured in their responses. Responding medical groups noted whether production was measured as professional services (charges for professional care and the professional component of ancillary services) or as total production (professional care and the total ancillary charge). Separate tables were computed in this report for both measures of production. The production survey questionnaire is reprinted on page 64 of this report.

If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRACHA staff. Your continued participation in the survey is greatly appreciated.

—1987 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

HOW TO USE THIS REPORT

Production data reported in these survey results are represented by average number of patient encounters and by physician gross billings. These measures are reported for 39 physician specialties and 9 nonprovider categories. The specialty categories comprise board certified physicians, physicians (without board certification) practicing in the specialty, and physician residents in training.

Each respondent provided the annual gross charges billed by each full-time physician and nonphysician provider in the medical group. Medical groups were asked to provide the full value of gross charges, before such charges were reduced by courtesy allowances, bad debts, contractual arrangements with third parties, etc.

Mean number of outpatient visits data are reported for each specialty. Respondents were requested to average the number of patient encounters that physicians or nonphysician providers produced in each specialty. An encounter is defined as an identifiable contact between a patient and a medical group health care professional, whether or not a charge is generated. Gross charges information provided includes both outpatient and inpatient charges; thus, the average number of visits data, located on page 47, cannot be used in conjunction with other tables in the report to compute gross charges per outpatient visit information. Caution also should be used in interpreting the average number of visits data. The editing process excluded from the report any data reported in excess of 10,000 annual visits per physician; however, in certain specialties an extremely large variance still remains in the data provided.

Annual physician and nonphysician gross charges information is reproduced as reported by the survey respondents. Each unit of the following tables represents the gross charges of a group practice physician or nonphysician provider. Data provided by university groups were separated from other reporting medical groups and are provided in a separate report; copies of this university group report are available on request from MGMA.

To aid in interpreting the data, the gross charges range in which the median value occurs is noted by an asterisk(*). Simply stated, the median is the midpoint of all responses for that particular speciality after all the data are ranked from low to high. For example, for a specialty in which gross charges are reported for 83 physicians, the median is the gross charges category where the 42nd-ranked physician would be classified.

To use this report, you should evaluate both the median and the apparent distribution of the data. For example, on page 48, professional services gross charges information reported by 433 nonuniversity affiliated medical groups is shown. The median of the first category, Allergy/Immunology, occurs in the range $280,000 - $299,000, representing average gross charges produced by the 69 physicians in the sample. The distribution of the gross charges data is also important, as it indicates that a significant number (8.7 percent) of the physicians had annual gross charges exceeding $400,000, with the highest level noted at more than $900,000. Examining the gross charges data distribution may also reveal that the specialty has several different practice patterns. An example would be gynecology, in which three distinct groupings of physician gross charges occur.

Appropriate caution should be used when interpreting the data. The information in this report has been compiled from the responses of 611 medical groups but may not be representative of all physicians, or even of group practices. In addition to evaluating the average number of visits, particular caution should be exercised in evaluating small samples of data, because the smaller the number of respondents, the lower the level of confidence that can be placed in the sample data.

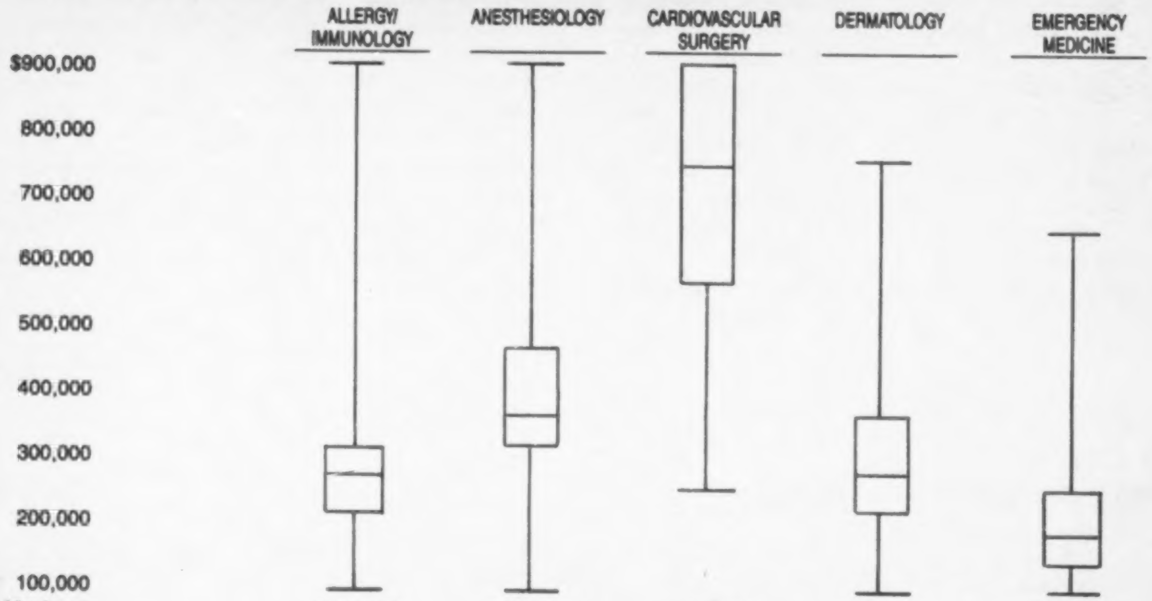
The report is copyrighted by the Medical Group Management Association. The MGMA/CRAHCA staff realizes the sensitive nature of physician production information and maintains strict confidence in the treatment of individual responses.

DEMOGRAPHIC PROFILE OF RESPONDENTS

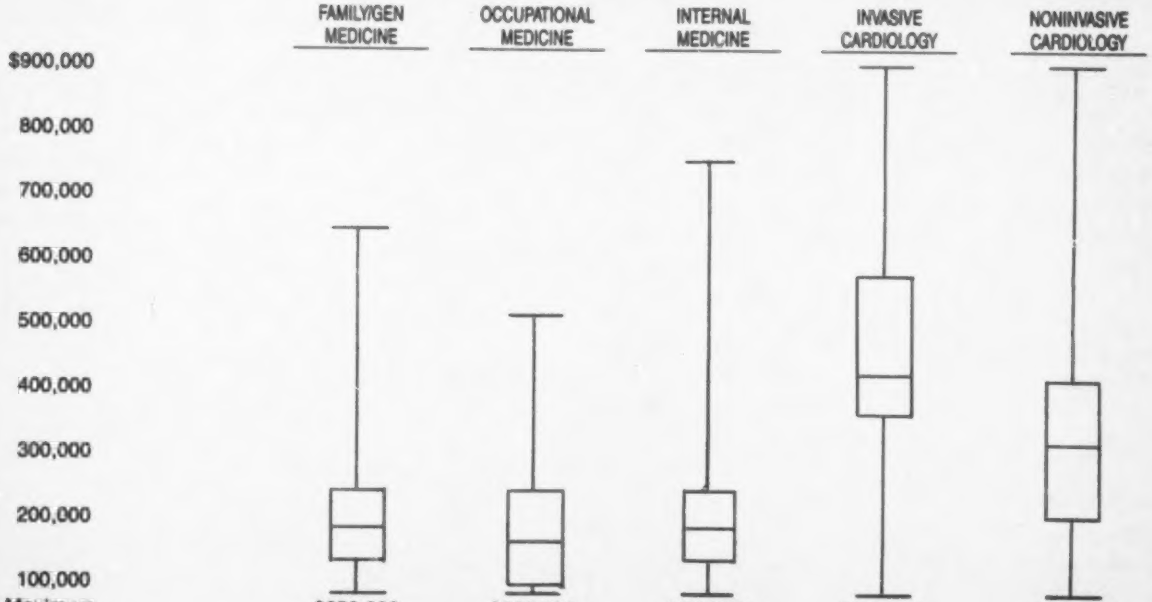
	Frequency	Percent
MGMA Section		
Eastern	96	15.7%
Midwest	194	31.8
Southern	169	27.7
Western	150	24.5
Canada	2	0.3
	611	100.0%
Number of FTE Physicians		
3 to 6	269	44.0%
7 to 15	160	26.2
16 to 25	65	10.6
26 to 35	37	6.1
36 to 50	31	5.1
Over 50	49	8.0
	611	100.0%
Group Type		
Single Specialty	339	55.8%
Multispecialty	269	44.2
	608	100.0%
Missing	3	
University Affiliation		
Centralized Plan	6	24.0%
Departmentalized Plan	8	32.0
Other type plan	11	44.0
	25	100.0%
Not University Affiliated	586	

Percent of Prepaid Income		
10%	42	40.8%
20%	17	16.5
30%	14	13.6
40%	7	6.8
50%	8	7.8
More than 60%	15	14.5
	103	100.0%
Groups not reporting prepaid income	508	
Length of Time To Complete Questionnaire		
1 Hour or Less	420	73.4%
1.1 to 2 Hours	77	13.5
2.1 to 4 Hours	47	8.2
4.1 to 8 Hours	18	3.2
8.1 to 16 Hours	7	1.2
More than 16 Hours	3	0.5
	572	100.0%
Missing	39	

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
PROFESSIONAL SERVICES PRODUCTION 433 GROUPS COMPARED



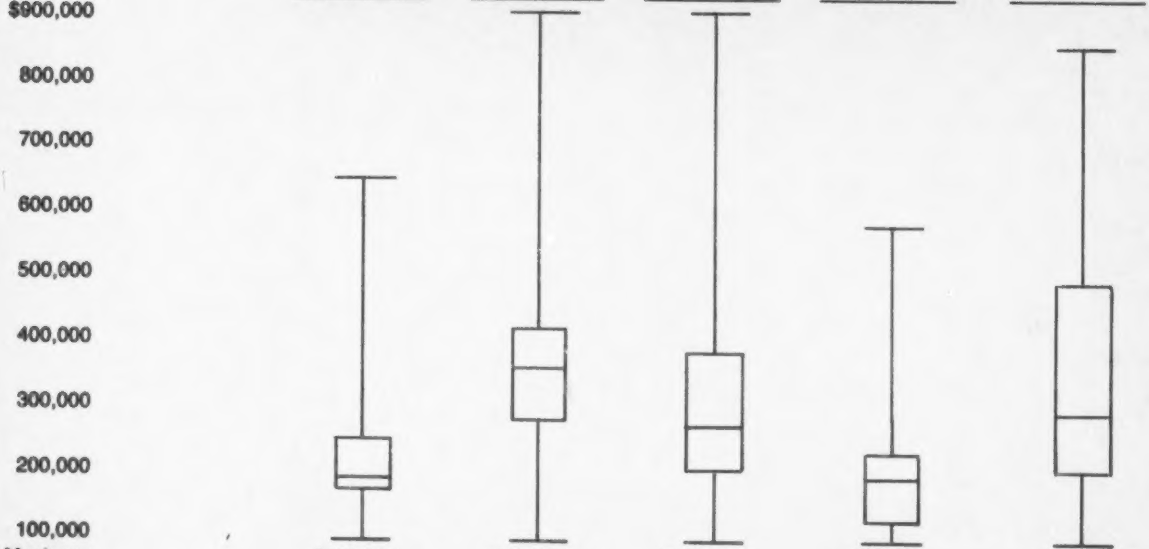
	ALLERGY/ IMMUNOLOGY	ANESTHESIOLOGY	CARDIOVASCULAR SURGERY	DERMATOLOGY	EMERGENCY MEDICINE
Maximum	$900,000	$900,000	$900,000	$750,000	$650,000
75th Percentile	325,000	475,000	900,000	375,000	250,000
Median	290,000	375,000	750,000	290,000	190,000
25th Percentile	230,000	325,000	575,000	210,000	150,000
Minimum	100,000	100,000	250,000	100,000	100,000
No. of Physicians	69	192	41	128	112



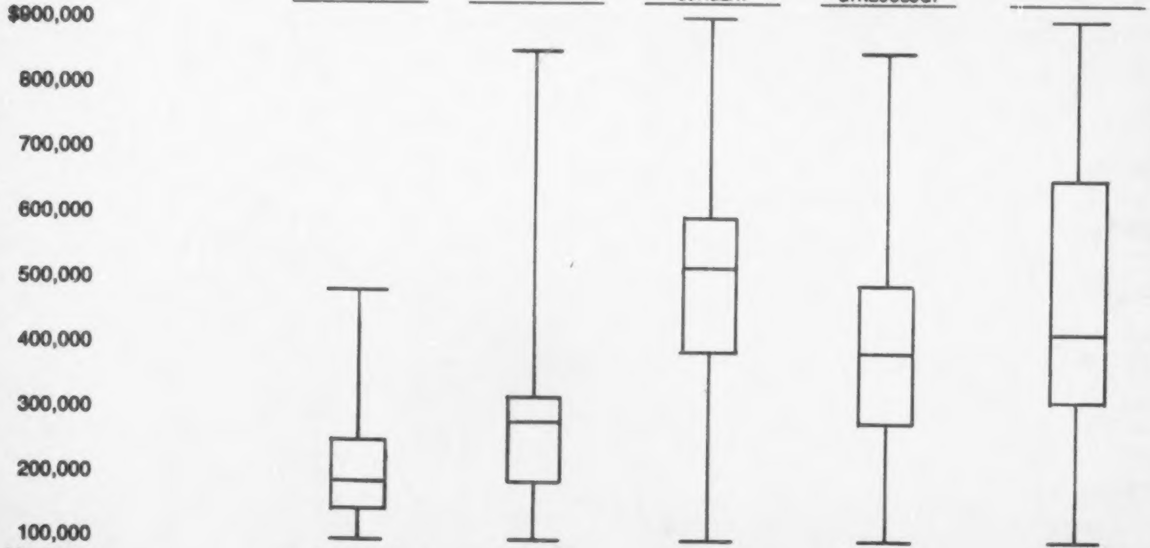
	FAMILY/GEN MEDICINE	OCCUPATIONAL MEDICINE	INTERNAL MEDICINE	INVASIVE CARDIOLOGY	NONINVASIVE CARDIOLOGY
Maximum	$650,000	$525,000	$750,000	$900,000	$900,000
75th Percentile	250,000	250,000	250,000	575,000	425,000
Median	190,000	170,000	190,000	425,000	325,000
25th Percentile	150,000	110,000	150,000	375,000	210,000
Minimum	100,000	100,000	100,000	100,000	100,000
No. of Physicians	887	46	856	157	135

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
PROFESSIONAL SERVICES PRODUCTION

433 GROUPS COMPARED

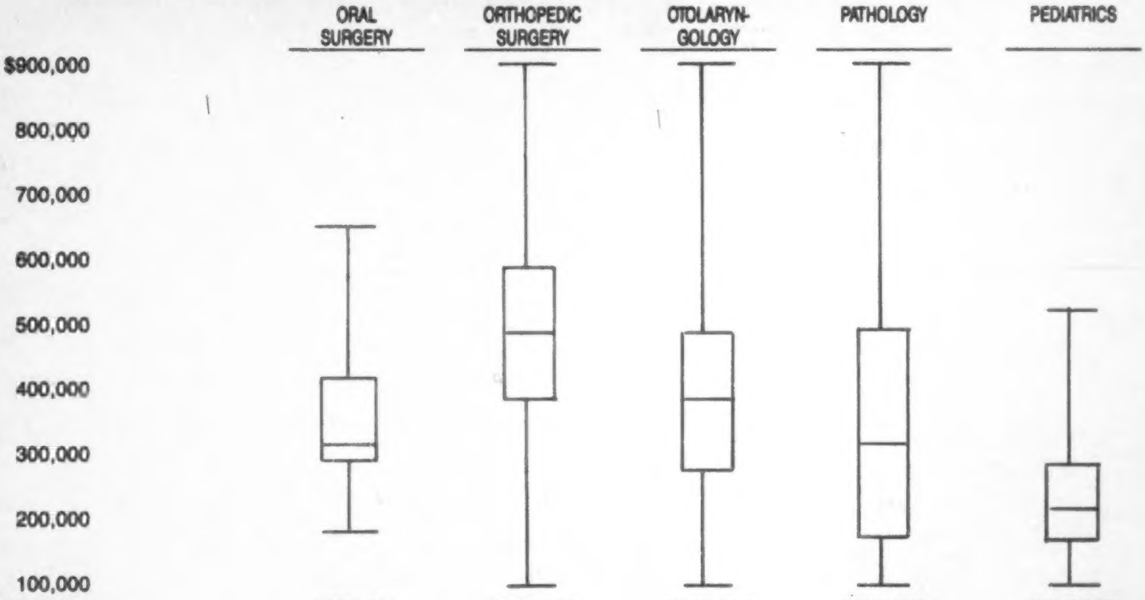


	ENDOCRINOLOGY & METABOLISM	GASTRO-ENTEROLOGY	HEMATOLOGY/ ONCOLOGY	INFECTIOUS DISEASE	NEPHROLOGY
Maximum	$650,000	$900,000	$900,000	$575,000	$850,000
75th Percentile	250,000	425,000	375,000	230,000	475,000
Median	190,000	350,000	270,000	190,000	290,000
25th Percentile	170,000	290,000	210,000	130,000	210,000
Minimum	100,000	100,000	100,000	100,000	100,000
No. of Physicians	81	182	167	39	97

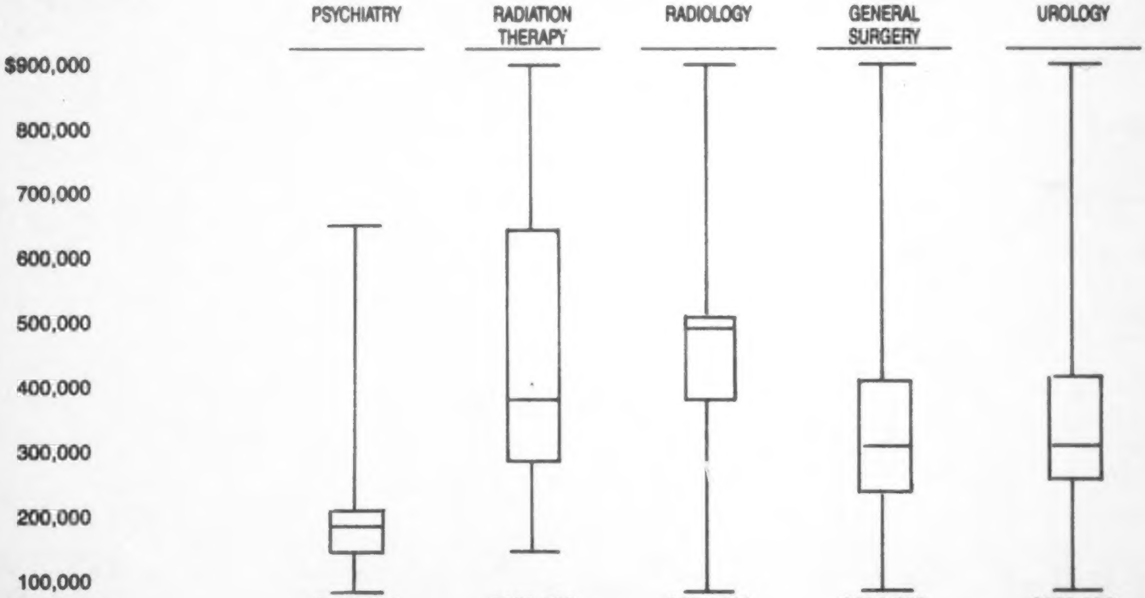


	RHEUMATOLOGY	NEUROLOGY	NEURO SURGERY	OBSTETRICS/ GYNECOLOGY	OPHTHALMOLOGY
Maximum	$475,000	$850,000	$900,000	$850,000	$900,000
75th Percentile	250,000	325,000	575,000	475,000	650,000
Median	190,000	270,000	525,000	375,000	425,000
25th Percentile	150,000	190,000	375,000	270,000	325,000
Minimum	100,000	100,000	110,000	100,000	100,000
No. of Physicians	89	177	61	496	268

MEDICAL GROUP MANAGEMENT ASSOCIATION
EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
PROFESSIONAL SERVICES PRODUCTION 433 GROUPS COMPARED



	ORAL SURGERY	ORTHOPEDIC SURGERY	OTOLARYNGOLOGY	PATHOLOGY	PEDIATRICS
Maximum	$650,000	$900,000	$900,000	$900,000	$525,000
75th Percentile	425,000	575,000	475,000	475,000	270,000
Median	325,000	475,000	375,000	325,000	210,000
25th Percentile	290,000	375,000	270,000	170,000	170,000
Minimum	170,000	100,000	100,000	100,000	100,000
No. of Physicians	13	458	183	48	520



	PSYCHIATRY	RADIATION THERAPY	RADIOLOGY	GENERAL SURGERY	UROLOGY
Maximum	$650,000	$900,000	$900,000	$900,000	$900,000
75th Percentile	230,000	650,000	525,000	425,000	425,000
Median	190,000	375,000	475,000	325,000	325,000
25th Percentile	150,000	290,000	375,000	250,000	270,000
Minimum	100,000	150,000	100,000	100,000	100,000
No. of Physicians	122	29	358	408	160

MEDICAL GROUP MANAGEMENT ASSOCIATION
AVERAGE NUMBER OF VISITS —1986
366 GROUPS REPORTING

MEAN NUMBER OF VISITS PER MD-DDS

SPECIALTY	ALL US	EAST	MIDWEST	SOUTH	WEST
ALLERGY/IMMUNOLOGY	5175	4475	5094	****	5872
ANESTHESIOLOGY	951	****	****	****	****
CARDIOVASCULAR SURGERY	888	****	998	****	****
COLON & RECTAL SURGERY	3083	—	****	****	****
DENTISTRY	****	—	****	—	—
DERMATOLOGY	6067	6814	7024	4742	5101
EMERGENCY MEDICINE	4674	4151	5221	****	4615
FAMILY PRACTICE	5153	4438	5128	5778	4791
OCCUPATIONAL MEDICINE	4515	****	4737	3676	4409
INTERNAL MEDICINE	3860	3846	3725	3889	4026
INVASIVE CARDIOLOGY	2350	1119	2201	3504	2166
NONINVASIVE CARDIOLOGY	2923	3927	2759	1848	2977
ENDOCRINOLOGY	3502	4072	3119	2993	4018
GASTROENTEROLOGY	2683	3499	2530	2585	2384
HEMATOLOGY/ONCOLOGY	3268	3500	3347	2732	3465
INFECTIOUS DISEASE	3306	4458	1798	2619	5277
NEPHROLOGY	2402	2484	2476	1025	2879
PULMONARY DISEASE	2862	3500	2665	2716	3061
RHEUMATOLOGY	3277	3430	3452	2944	3208
NEONATOLOGY	****	—	****	—	****
NEUROLOGY	2224	1704	2822	1831	1965
NEUROSURGERY	1436	****	1301	****	1506
NUCLEAR MEDICINE	2866	****	****	****	****
OBSTETRICS/GYNECOLOGY	3795	4098	3799	3785	3706
GYNECOLOGY	3019	****	3073	****	****

SPECIALTY	ALL US	EAST	MIDWEST	SOUTH	WEST
OPHTHALMOLOGY	5210	5805	5564	4694	4588
ORAL SURGERY	2535	****	2903	2508	—
ORTHOPEDIC SURGERY	3865	3892	4117	3548	3784
OTOLARYNGOLOGY	4389	4014	4643	5069	3656
PATHOLOGY	****	—	—	****	—
PEDIATRICS	5477	5667	5685	5368	5113
PHYSICAL MEDICINE	1853	****	1183	****	****
PLASTIC SURGERY	2115	****	****	2424	2080
PSYCHIATRY	1758	****	1910	1629	1705
RADIATION THERAPY	4180	****	****	****	****
RADIOLOGY	8618	****	9604	7218	9490
GENERAL SURGERY	2155	2239	2222	1936	2175
UROLOGY	2761	3141	2824	2672	2484
OTHER PHYSICIANS	1779	****	1863	2024	1366
AUDIOLOGY	1812	3291	1500	****	****
NURSE PRACTITIONER	2234	****	1972	****	2771
OPTOMETRY	2856	****	3088	****	2244
PHYSICAL THERAPY	3590	3521	4162	****	2914
PHYSICIAN'S ASSISTANT	2799	****	3360	****	3062
PODIATRY	3032	—	3847	****	****
PSYCHOLOGY	1325	****	1348	****	1766
SOCIAL WORK	1059	****	1252	****	—

****Indicates average visits based on less than 3 medical groups (data suppressed).

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
433 GROUPS REPORTING

	GROSS CHARGES (THOUSANDS)																					
SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY	4	2		1		6	4	5	7	3	5*	18	8		2			2		1	1	69
ANESTHESIOLOGY	3		4	2	1	1	1	2	7	8	15	37	39*	23	33	5	2	1		7	1	192
CARDIOVASCULAR SURGERY									1			1	2	2	4		4	4	3*	9	11	41
COLON & RECTAL SURGERY										1		2	1		1	1			7*			13
DENTISTRY	1			1		1	2	2*	1		2		1									11
DERMATOLOGY	4		4	5	5	8	13	8	13	3	7*	18	12	14	7	1	2	3	1			128
EMERGENCY MEDICINE	3	6	16	8	13	24*	6	7	10	2	7	4	2	1		1		2				112
FAMILY/GENERAL MEDICINE	51	39	97	90	94	118*	95	61	64	30	21	59	32	15	11	2	3	5				887
INDUSTRIAL MEDICINE	10	4	4	2	7*	1	3	1	3	1	2	3	2	1		2						46
INTERN MED (NONSSP)	49	44	61	78	101	105*	109	63	55	56	26	50	30	12	5	5	3		4			856
INVASIVE CARDIOLOGY	3				1		1		3	4	4	20	26	20*	17	13	18	10	8	2	7	157
NONINVAS CARDIOLOGY	4	2	1	8	7	7	8	7	10	6	6	17*	14	15	11	5	2	4			1	135
ENDOCRINOLOGY	1	2	7	10	11	10*	12	2	7	2	4	3	4	1	3		1	1				81
GASTROENTEROLOGY	1	1		1	4	2	6	7	10	11	14	34*	32	26	9	9	4	6	1	3	1	182
HEMATOLOGY/ONCOLOGY	4	1	6	4	21	4	13	10	11	14*	6	24	19	14	9	1	1	3	1		1	167
INFECTIOUS DISEASE	5	2	4	5	2	2*	2	8	1	4		1	1		1		1					39
NEPHROLOGY	2	3	2	2	3	2	11	5	10	6	7*	4	7	2	8	2	14	6	0	1		97
PULMONARY DISEASE	1	1	4	6	5	9	11	9	14	13*	11	26	13	5	7	1		1	2			139
RHEUMATOLOGY	7		6	14	11	11*	8	6	6	7	2	8	1	1	1							89
NEONATOLOGY	1	1	1	1	2	1	2	1		1*		2	3	1			1	3				21
NEUROLOGY	5	3	8	11	10	9	16	16	8	15*	9	23	23	7	3	3	2	2	3	1		177
NEUROSURGERY		1	1					1	1	4	4	2	2	4	7	5*	15	11	1	1	1	61
NUCLEAR MEDICINE				1			2		1		1			1*	2	1		2		1		12
OBSTETRICS/GYNECOLOGY	11	1	4	7	10	8	20	23	29	26	36	66	61*	57	52	32	22	20	8	3		496

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
433 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	2	2	2	4	1	1	1		2	3*	3		5	3	2			1		1	1	34
OPHTHALMOLOGY	13		2	7	2	2	6	10	8	7	7	29	26	25*	16	22	6	18	18	10	34	268
ORAL SURGERY					1				1	1	2	4*		2	1			1				13
ORTHOPEDIC SURGERY	4	1	2	1	3	7	5	5	9	14	12	41	56	52	49*	48	38	48	20	14	29	456
OTOLARYNGOLOGY	3	1	3	4	3	5	5	8	11	11	11	22	28*	21	14	10	8	8	3		4	183
PATHOLOGY	1			1	12	5						11*	1	3	10	1					3	48
PEDIATRICS	24	17	29	50	67	49	56*	50	40	37	24	53	15	5	3	1						520
PHYSICAL MEDICINE	4	2	4	1	9*	4	2		2					1		1						30
PLASTIC SURGERY	1			0	1		1		3	3		3	6*	6	1	7	1	2	1			36
PSYCHIATRY	4	4	11	15	14	20*	17	9	7	3	4	4	3	4		1	1	1				122
RADIATION THERAPY				1		1	1		3		6		5*		1	1	1	3		4	2	29
RADIOLOGY	5		2	1				3	5	1	10	41	77	29	71*	25	29	14	22	4	19	358
GENERAL SURGERY	5	6	9	9	13	16	21	13	21	17	21	70*	53	53	33	21	8	11	1	5	2	408
UROLOGY	4	3	1	1	3	1	6	7	13	9	7	28*	23	24	7	8	1	3	3	2	6	160
OTHER PHYSICIAN	2		1		1	1	1	1	1	2	3	8	6	8*	6	8	5	3	6	3	4	70

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	5	2	5	6	8	4	9*	4	5	3	5	4	1	8		2					2	73
NURSE PRACTITIONER	7	7	2	8	7*	4	5	5	3	5	2		2	1	1	1						60
OPTOMETRY	2	1	2		3	2	3	3	5	2	2*	1	4	2	1	2	1	1	1		11	49
PHYSICAL THERAPY	2	1		1	7	9	4	10	26*	7	8	2	3	2	7	8			1	5	5	108
PHYSICIAN'S ASSISTANT	5	1	5	2	3		3	11	5	3*	5	9	6	2	2	5	2	2		2	1	74
PODIATRY								1	1	1		1	3		2*	1		1	1		4	16
PSYCHOLOGY		1	1	1	4	2	4	9	12	6	16*	3	4	8	3	4	3	3	1	1	2	88
SOCIAL WORK	2	1	2	1	6	8	4*	5	5	2	5	3				1	1	1				47

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL AND ANCILLARY GROSS CHARGES — 1986
151 GROUPS REPORTING

SPECIALTY	GROSS CHARGES (THOUSANDS) LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY				2	1	2		1*	1		1	3	1									12
ANESTHESIOLOGY																8	21*					29
CARDIOVASCULAR SURGERY													1	2*	1						2	6
COLON & RECTAL SURGERY																						
DENTISTRY	4*	2																				6
DERMATOLOGY	1			1				4	2			4*	1	3	1	3	2	1		1		24
EMERGENCY MEDICINE		1			1		3		1*	2				1	2							11
FAMILY/GENERAL MEDICINE	9	9	8	11	28	24	28	30	37*	50	33	46	11	6	5	1	2	1	5		1	345
INDUSTRIAL MEDICINE																						
INTERN MED (NONSSP)	15	20	20	15	19	17	27	25*	22	23	14	41	12	5	1	1	2		1			280
INVASIVE CARDIOLOGY	1								2		4	6	2	5	5	7*	3	14	4	3	2	58
NONINVAS CARDIOLOGY					2				1	1	2	6	3*	2	1	3	1	3		2		27
ENDOCRINOLOGY					1	1	1		1	2	1	4*	3		2							16
GASTROENTEROLOGY	1							1		4	2	8	6	3*	10	1		6	4	1		47
HEMATOLOGY/ONCOLOGY				1		2		2	2		1	4	12	11*	10	3	1	4	1			54
INFECTIOUS DISEASE	1				1			1		2*		1	1		3							10
NEPHROLOGY																						
PULMONARY DISEASE	3							1	3	2	4	12*	6	3		1		3	1			39
RHEUMATOLOGY				1	2		1	1	2	2	2*		2	2	1	2					1	19
NEONATOLOGY																						
NEUROLOGY	2				1				1	1	1	9*	1	1	1	2		2		1		23
NEUROSURGERY														1	1		2	1	5*	3	3	16
NUCLEAR MEDICINE																						
OBSTETRICS/GYNECOLOGY	1	3	3	5		1	2	4	5	5	8	23	16*	10	9	6	10	6	4	2		123

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL AND ANCILLARY GROSS CHARGES — 1986
151 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	1			1		1		1	2*	1	2	1	1		1							12
OPHTHALMOLOGY	2	1	1	1					1	3		3	1	1	7	10*	4	2	2		8	47
ORAL SURGERY																						
ORTHOPEDIC SURGERY	1		1	1		1	1		1	2	2	8	6	10	17	13	18*	19	20	4	14	139
OTOLARYNGOLOGY	1					3				1		10*		3	1	1	1	3				24
PATHOLOGY							4	7*								5						16
PEDIATRICS	17	12	7	10	11	10	15*	20	14	8	7	6	3	2		2	1	5				150
PHYSICAL MEDICINE																						
PLASTIC SURGERY																						
PSYCHIATRY	4	1	1*								6											12
RADIATION THERAPY																						
RADIOLOGY	1		1					1				5*				4			2			14
GENERAL SURGERY	3	4	1	1	5	2	6	3	5	4	2	21*	12	10	9	9	4	1				102
UROLOGY	1	1	1	1	1		1		2	1	1	7	8*	6	2	2	6		2			43
OTHER PHYSICIAN					1								4		2	2	1	1*	2	6	2	21

SPECIALTY	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY																						
NURSE PRACTITIONER	2	2	2		2	6	5*	1	1	3	3	2	1	1				1	3		2	37
OPTOMETRY										1					1				1	1	5*	9
PHYSICAL THERAPY							2		3	6*		3										14
PHYSICIAN'S ASSISTANT	3		4	2	2	4			5	2	1	1*	2		3	16		1		1	1	48
PODIATRY																						
PSYCHOLOGY	2		1		1			1	1	26*		1		1							1	35
SOCIAL WORK	6*	1	1		1					2												11
SURGEON'S ASSISTANT																						

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
GROUPS WITH PREPAID COMPONENT
69 GROUPS REPORTING

	GROSS CHARGES (THOUSANDS)																					
SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY				1			2	1	3	1	1	9*	5		1					1		25
ANESTHESIOLOGY				1					1	3	6	8	16	6*	32		2			2		77
CARDIOVASCULAR SURGERY													2		1			1*		2	1	7
COLON & RECTAL SURGERY												1				1			4*			6
DENTISTRY	1					1			1*		2		1									6
DERMATOLOGY	3			1	2	2	2	1	3	1	6*	5	7	4	2		1	1				41
EMERGENCY MEDICINE		2	4	2	7	6	5*	5	6		7	3	2	1								50
FAMILY/GENERAL MEDICINE	15	10	28	32	43	65*	38	24	25	13	9	22	13	5	3	2	2	5				354
INDUSTRIAL MEDICINE	2	2	1	1	2*	1	2		1	1		1										14
INTERN MED (NONSSP)	6	12	16	24	33	41*	38	22	13	16	7	20	5	5		3	1		2			264
INVASIVE CARDIOLOGY										1		4	6	3	5*	2	6	3	1			31
NONINVAS CARDIOLOGY						1	3	1	3	1	2	5*	1	1		3		2				23
ENDOCRINOLOGY			2	3	5	3*	3	1	2	1	1											21
GASTROENTEROLOGY				1					3	1	6	6	8*	7	3	6	3	1		1		46
HEMATOLOGY/ONCOLOGY			3	1	10	2	8	4*	4	7	3	7	2	3	2							56
INFECTIOUS DISEASE	1	1		2		1	1*	3	1	1					1							12
NEPHROLOGY					1	1	6	2	2*	3		2	3		1			2	0			23
PULMONARY DISEASE				2	4	2	4	3	3*	3	4	6	1						1			33
RHEUMATOLOGY			1	6	2	4*	3		2	4	1	1	1									25
NEONATOLOGY																						
NEUROLOGY		1	1		2	1	1	3	1	2	2	7*	5	1	1		2	1	1	1		33
NEUROSURGERY										1		1			1		2*	2	1			8
NUCLEAR MEDICINE																						
OBSTETRICS/GYNECOLOGY	2	1		2	3	2	3	2	9	10	9	23	18*	19	16	11	7	6	1	1		145

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES -- 1986
GROUPS WITH PREPAID COMPONENT
69 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY																						
OPHTHALMOLOGY	1						1	1	3	4	2	7	8	8*	6	6	3	3	3	1	3	60
ORAL SURGERY										1	2	2*		1	1			1				8
ORTHOPEDIC SURGERY	3		2		1	1	2	1	4	6	2	6	14	16	20*	16	9	8	4	3	4	122
OTOLARYNGOLOGY						1	2	1	3	1	2	7	14*	8	4	3	3	5				54
PATHOLOGY												5*			2	1						8
PEDIATRICS	8	3	9	11	20	20	24*	19	19	14	12	19	6	2	1							187
PHYSICAL MEDICINE																						
PLASTIC SURGERY				0	1					1		3	2	5*	1	5			1			19
PSYCHIATRY	1	2	3	10	3	4*	5	2	1	1	2	3	3	2								42
RADIATION THERAPY						1	1		2				1			1*		3		3		12
RADIOLOGY	1							1	1	1		8	5	4	6	6*	11		12		2	58
GENERAL SURGERY	2	2	2		3	5	7	2	2	6	7	17	13*	22	8	5	1	7		3	1	115
UROLOGY			1	1			1		4	2	2	7	8*	6	1	3			1			37
OTHER PHYSICIAN	1											1	1	1	1	3*		1	4	1	2	16

SPECIALTY	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY			4	2	3	3	2*	2	1	2	1	2	1	2								25
NURSE PRACTITIONER			1	3	3		1	1*	1	2	2			1	1	1						17
OPTOMETRY					1			2	1	2	2		2	1*		2		1			7	21
PHYSICAL THERAPY		1		1		7		4	9	3*	7	1	1		3	4				2	3	46
PHYSICIAN'S ASSISTANT							2	2	4	2	3	3*	5	1	2	3	1	1		1		30
PODIATRY										1		1	2*					1			3	8
PSYCHOLOGY				1	1	2	2	5	6	1*	7	1		5			1	1	1	1	1	36
SOCIAL WORK	1		1	1	4	5	1	5*	3	2	5	3				1	1					33
SURGEON'S ASSISTANT																						

University-affiliated medical groups are excluded from the above tables.
* indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
SINGLE SPECIALTY GROUPS
244 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY																						
ANESTHESIOLOGY									3	2	4	23	19*	16		5						72
CARDIOVASCULAR SURGERY									1					1				1	1*	1	3	8
COLON & RECTAL SURGERY																						
DENTISTRY																						
DERMATOLOGY						1	5		1*			2		4	1							14
EMERGENCY MEDICINE						10*																10
FAMILY/GENERAL MEDICINE	11	5	5	9	11	19	17*	15	18	9	4	7	2	1				4				137
INDUSTRIAL MEDICINE																						
INTERN MED (NONSSP)	3	4	2	3	13	3	10*	3	1	10	4	2	1	2								61
INVASIVE CARDIOLOGY	1								1	2		5	8	8	11*	5	5	5	2	1	5	59
NONINVAS CARDIOLOGY				4	1	2			2	1	1	4*	4	4	4	1					1	29
ENDOCRINOLOGY			1	1	1	5*	3		2		2						1					16
GASTROENTEROLOGY	1				1		1	1	1	4	3	4	6*	6	2			2		1	1	34
HEMATOLOGY/ONCOLOGY						1		2	2	3*		3	2	1								14
INFECTIOUS DISEASE																						
NEPHROLOGY			1						3						5	1	14*					24
PULMONARY DISEASE			1			1		2	2	2		4	4*	2	5			1	1			25
RHEUMATOLOGY			1				1	3*		1		3										9
NEONATOLOGY																						
NEUROLOGY		1	2		1	4	7	4	4	6*	3	5	13	4	1	1						56
NEUROSURGERY															4	4	7*	4				19
NUCLEAR MEDICINE				1							1				2*	1		2				7
OBSTETRICS/GYNECOLOGY	1		2	2	2		8	3	6	2	2	7	11*	16	7	6	7	6		1		89

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
SINGLE SPECIALTY GROUPS
244 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY		1								1			2*	1				1		1	1	8
OPHTHALMOLOGY	8			3	2	1	2	3	1	1	1	4	5	7	6	7	3	9*	9	7	30	109
ORAL SURGERY																						
ORTHOPEDIC SURGERY						2	2		1	6	3	19	24	28	16	25*	19	32	8	11	17	213
OTOLARYNGOLOGY	2					1	1	1				1	11	5*	1	2	3	3	2		3	36
PATHOLOGY					10*										7							17
PEDIATRICS					2	1	4	1	3	3*	2	8	1	1								26
PHYSICAL MEDICINE																						
PLASTIC SURGERY																						
PSYCHIATRY	1		2	1	4	4	4*	3	2					1		1	1	1				25
RADIATION THERAPY				1							4		3*			1				1	1	11
RADIOLOGY									3		9	28	56	23	61*	19	15	9	9		9	241
GENERAL SURGERY				3	1	1	2		1		1	3	5*	3	4	1		1				26
UROLOGY	1					1						4	3	3*	2	1				1	5	21
OTHER PHYSICIAN			1								2	2			2	3*	3	1	1	1	1	17

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	3		3					1		1	3*			5		2						18
NURSE PRACTITIONER		1		5	3*					2	1		2									14
OPTOMETRY		1	1		1	2	1*	1	2					1							2	12
PHYSICAL THERAPY	1				4	1	1	4	21*		1			1	4	4				1		43
PHYSICIAN'S ASSISTANT	1		1		1*			1			1		1									6
PODIATRY																						
PSYCHOLOGY					2	1	2	1	4*		1	1	1	1	1	2	1	1			1	20
SOCIAL WORK						2	2*		2													6
SURGEON'S ASSISTANT																						

University-affiliated medical groups are excluded from the above tables
★ Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
MULTISPECIALTY GROUPS
189 GROUPS REPORTING

SPECIALTY	GROSS CHARGES (THOUSANDS) LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY	4	2		1		6	4	4	5	3	5*	17	8		2			2		1	1	65
ANESTHESIOLOGY	3		4	2	1	1	1	2	4	6	11	14	20*	7	33		2	1		7	1	120
CARDIOVASCULAR SURGERY												1	2	1	4		4	3	2*	8	8	33
COLON & RECTAL SURGERY												1	1		1	1*			4			8
DENTISTRY	1			1		1	2	2*	1		2		1									11
DERMATOLOGY	4		4	5	5	7	8	8	12	3	7*	16	12	10	6	1	2	3	1			114
EMERGENCY MEDICINE	3	6	16	8	13	14*	6	7	10	2	7	4	2	1		1		2				102
FAMILY/GENERAL MEDICINE	40	34	92	81	83	99*	78	46	46	21	17	52	30	14	11	2	3	1				750
INDUSTRIAL MEDICINE	10	4	4	2	7*	1	3	1	2	1	2	3	2	1		2						45
INTERN MED (NONSSP)	46	40	59	75	88	102*	99	60	54	46	22	48	29	10	5	5	3		4			795
INVASIVE CARDIOLOGY	2				1		1		2	2	4	15	18	12*	6	8	13	5	6	1	2	98
NONINVAS CARDIOLOGY	4	2	1	4	6	5	8	7	8	5	5*	13	10	11	7	4	2	4				106
ENDOCRINOLOGY	1	2	6	9	10	5*	9	2	5	2	2	3	4	1	3			1				65
GASTROENTEROLOGY		1		1	3	2	5	6	9	7	11	30*	26	20	7	9	4	4	1	2		148
HEMATOLOGY/ONCOLOGY	4	1	6	4	21	3	13	8	9	11*	6	21	17	13	9	1	1	3	1		1	153
INFECTIOUS DISEASE	5	2	4	5	2	2*	2	7	1	4		1	1		1		1					38
NEPHROLOGY	2	3	1	2	3	2	11	5	7	6*	7	4	7	2	3	1		6	0	1		73
PULMONARY DISEASE	1	1	3	6	5	8	11	7	12	11*	11	22	9	3	2	1			1			114
RHEUMATOLOGY	7		5	14	11	11*	7	3	6	6	2	5	1	1	1							80
NEONATOLOGY	1	1	1	1	2	1	2	1*		1		2	1	1			1	3				19
NEUROLOGY	5	2	6	11	9	5	9	12	4*	9	6	18	10	3	2	2	2	2	3	1		121
NEUROSURGERY		1	1					1	1	4	4	2	2	4	3*	1	8	7	1	1	1	42
NUCLEAR MEDICINE																						
OBSTETRICS/GYNECOLOGY	10	1	2	5	8	8	12	20	23	24	34	59*	50	41	45	26	15	14	8	2		407

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES — 1986
MULTISPECIALTY GROUPS
189 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

SPECIALTY	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	2	1	2	4	1	1	1		2*	2	3		3	2	2							26
OPHTHALMOLOGY	5		2	4		1	4	7	7	6	6	25	21*	18	10	15	3	9	9	3	4	159
ORAL SURGERY					1				1	1	2	4*		2	1			1				13
ORTHOPEDIC SURGERY	4	1	2	1	3	5	3	5	8	8	9	22	32	24*	33	23	19	16	12	3	12	245
OTOLARYNGOLOGY	1	1	3	4	3	4	4	7	11	11	11	21*	17	16	13	8	5	5	1		1	147
PATHOLOGY	1			1	2	5						11*	1	3	3	1					3	31
PEDIATRICS	24	17	29	50	65	48	52*	49	37	34	22	45	14	4	3	1						494
PHYSICAL MEDICINE	4	2	3	1	7*	4	2		2					1		1						27
PLASTIC SURGERY	1			0	1		1		3	2		3	4	6*	1	7		1	1			31
PSYCHIATRY	3	4	9	14	10	16*	13	6	5	3	4	4	3	3								97
RADIATION THERAPY						1	1		3		2		2*		1		1	3		3	1	18
RADIOLOGY	5		2	1				3	2	1	1	13	21	6	10*	6	14	5	13	4	10	117
GENERAL SURGERY	5	6	9	6	12	15	19	13	20	17	20	67*	48	50	29	20	8	10	1	5	2	382
UROLOGY	3	3	1	1	3		6	7	13	9	7	24*	20	21	5	7	1	3	3	1	1	139
OTHER PHYSICIAN	2				1	1	1	1	1	2	1	6	6	8*	4	5	2	2	5	2	3	53

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	2	2	2	6	8	4	9*	3	5	2	2	4	1	3							2	55
NURSE PRACTITIONER	7	6	2	3	4	4*	5	5	3	3	1			1	1	1						46
OPTOMETRY	2		1		2		2	2	3	2	2	1	4*	1	1	2	1	1	1		9	37
PHYSICAL THERAPY	1	1		1	3	8	3	6	5	7*	7	2	3	1	3	4			1	4	5	65
PHYSICIAN'S ASSISTANT	4	1	4	2	2		3	10	5	3*	4	9	5	2	2	5	2	2		2	1	68
PODIATRY								1	1	1		1	3		2*	1		1	1		4	16
PSYCHOLOGY		1	1	1	2	1	2	8	8	6	15*	2	3	7	2	2	2	2	1	1	1	68
SOCIAL WORK	2	1	2	1	6	6	2	5*	3	2	5	3				1	1	1				41
SURGEON'S ASSISTANT																						

University-affiliated medical groups are excluded from the above tables.
★ Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES MEDIAN DATA - 1985
MGMA SECTIONS COMPARED 433 GROUPS REPORTING

		ALL MGMA	CANADA	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION
ALLERGY/IMMUNOLOGY	50%	290,000	—	220,000	290,000	325,000	325,000
	N	69	0	8	41	6	14
ANESTHESIOLOGY	50%	375,000	—	425,000	270,000	475,000	325,000
	N	192	0	13	41	75	63
CARDIOVASCULAR SURGERY	50%	750,000	—	900,000	700,000	****	****
	N	41	0	10	22	—	—
COLON & RECTAL SURGERY	50%	750,000	—	****	637,500	****	****
	N	13	0	****	6	****	****
DENTISTRY	50%	230,000	—	—	****	****	****
	N	11	0	0	****	****	****
DERMATOLOGY	50%	290,000	—	325,000	290,000	270,000	250,000
	N	128	0	9	66	20	33
EMERGENCY MEDICINE	50%	190,000	—	130,000	230,000	****	190,000
	N	112	0	14	55	****	38
FAMILY PRACTICE	50%	190,000	—	170,000	170,000	210,000	210,000
	N	887	0	55	409	194	229
OCCUPATIONAL MEDICINE	50%	170,000	—	****	150,000	170,000	190,000
	N	46	0	****	22	7	15
INTERNAL MEDICINE	50%	190,000	—	170,000	190,000	210,000	210,000
	N	856	0	78	417	141	220
INVASIVE CARDIOLOGY	50%	425,000	—	475,000	425,000	475,000	425,000
	N	157	0	16	65	38	38
NONINVASIVE CARDIOLOGY	50%	325,000	—	325,000	325,000	290,000	270,000
	N	135	0	32	36	34	33
ENDOCRINOLOGY	50%	190,000	—	270,000	190,000	210,000	170,000
	N	81	0	11	31	16	23
GASTROENTEROLOGY	50%	350,000	—	350,000	375,000	400,000	3250,000
	N	182	0	28	83	36	35
HEMATOLOGY/ONCOLOGY	50%	270,000	—	325,000	270,000	325,000	240,000
	N	167	0	32	75	28	32
INFECTIOUS DISEASE	50%	190,000	—	230,000	150,000	—	230,000
	N	39	0	9	18	****	7
NEPHROLOGY	50%	290,000	—	475,000	250,000	575,000	230,000
	N	97	0	17	33	26	21
PULMONARY DISEASE	50%	270,000	—	325,000	270,000	307,500	240,000
	N	139	0	15	56	32	36
RHEUMATOLOGY	50%	190,000	—	200,000	190,000	190,000	190,000
	N	89	0	16	39	14	20
NEONATOLOGY	50%	270,000	—	****	297,500	—	****
	N	21	0	****	18	0	****
NEUROLOGY	50%	270,000	—	240,000	270,000	280,000	250,000
	N	177	0	14	110	24	29
NEUROSURGERY	50%	525,000	—	5750,000	575,000	475,000	375,000
	N	61	0	9	21	12	19
NUCLEAR MEDICINE	50%	450,000	—	—	****	****	****
	N	12	0	00	****	****	****
OBSTETRICS/GYNECOLOGY	50%	375,000	—	325,000	350,000	375,000	375,000
	N	496	0	43	234	92	127

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL SERVICES GROSS CHARGES MEDIAN DATA - 1985
MGMA SECTIONS COMPARED 433 GROUPS REPORTING

		ALL MGMA	CANADA	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION
GYNECOLOGY	50%	270,000	—	****	150,000	270,000	****
	N	34	0	****	11	13	****
OPHTHALMOLOGY	50%	425,000	—	375,000	425,000	475,000	425,000
	N	268	0	34	100	79	55
ORAL SURGERY	50%	325,000	—	—	325,000	****	—
	N	13	0	0	11	****	0
ORTHOPEDIC SURGERY	50%	475,000	—	500,000	475,000	475,000	425,000
	N	458	0	68	146	114	138
OTOLARYNGOLOGY	50%	375,000	—	375,000	375,000	400,000	325,000
	N	183	0	32	89	32	30
PATHOLOGY	50%	325,000	—	—	325,000	247,500	****
	N	46	0	0	24	20	0
PEDIATRICS	50%	210,000	—	230,000	210,000	210,000	210,000
	N	520	0	32	274	75	138
PHYSICAL MEDICINE	50%	170,000	—	****	170,000	—	****
	N	30	0	****	25	0	****
PLASTIC SURGERY	50%	400,000	—	****	425,000	450,000	375,000
	N	36	0	****	12	6	13
PSYCHIATRY	50%	190,000	—	190,000	190,000	250,000	150,000
	N	122	0	20	74	15	13
RADIATION THERAPY	50%	375,000	—	****	290,000	375,000	****
	N	29	0	****	11	12	****
RADIOLOGY	50%	475,000	—	425,000	475,000	425,000	475,000
	N	358	0	23	99	126	110
GENERAL SURGERY	50%	325,000	—	325,000	325,000	350,000	325,000
	N	408	0	45	204	75	84
UROLOGY	50%	325,000	—	375,000	375,000	375,000	325,000
	N	160	0	21	68	40	31
OTHER PHYSICIAN	50%	450,000	—	525,000	425,000	475,000	450,000
	N	70	0	11	30	19	10
AUDIOLOGY	50%	65,000	—	85,000	65,000	105,000	95,000
	N	73	0	10	42	15	6
NURSE PRACTITIONER	50%	45,000	—	10,000	45,000	55,000	85,000
	N	60	0	7	27	7	19
OPTOMETRY	50%	105,000	—	70,000	135,000	****	95,000
	N	49	0	10	24	****	11
PHYSICIAL THERAPY	50%	85,000	—	85,000	95,000	70,000	75,000
	N	108	0	23	41	16	28
PHYSICIAN'S ASSISTANT	50%	95,000	—	25,000	80,000	105,000	115,000
	N	74	0	8	24	11	31
PODIATRY	50%	145,000	—	—	145,000	****	****
	N	16	0	0	11	****	****
PSYCHOLOGY	50%	105,000	—	155,000	100,000	****	100,000
	N	88	0	9	62	****	12
SOCIAL WORK	50%	65,000	—	****	750,000	****	****
	N	47	0	****	39	****	****

All medians reflect midpoint of range i.e., "180 TO 199" = $190,000.
N = Number of providers reporting data.
****Data suppressed due to five or fewer respondents.

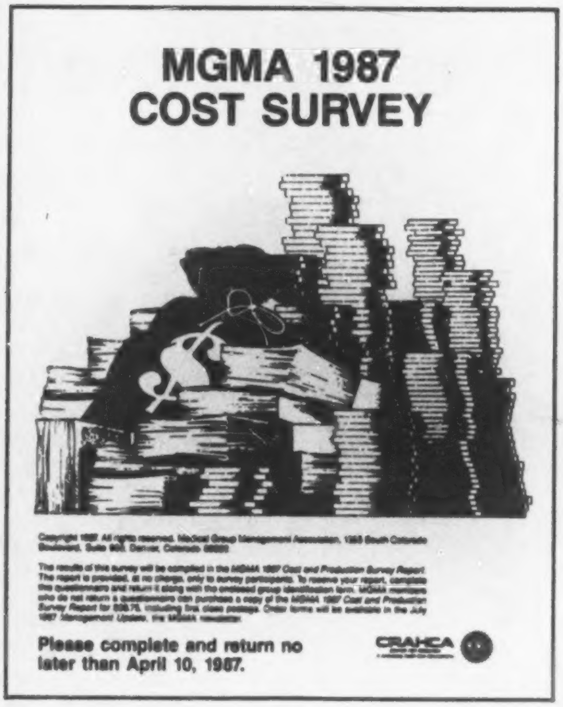
MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL AND ANCILLARY GROSS CHARGES MEDIAN DATA - 1986
MGMA SECTIONS COMPARED 151 GROUPS REPORTING

		ALL MGMA	CANADA	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION
ALLERGY/IMMUNOLOGY	50%	240,000	—	****	****	****	****
	N	12	0	****	****	****	****
ANESTHESIOLOGY	50%	575,000	—	—	—	575,000	****
	N	29	0	0	0	29	0
CARDIOVASCULAR SURGERY	50%	450,000	—	—	—	****	****
	N	6	0	0	0	****	****
COLON & RECTAL SURGERY	50%	****	—	—	—	****	—
	N	****	0	0	0	****	0
DENTISTRY	50%	10,000	—	—	****	****	—
	N	6	0	0	****	****	0
DERMATOLOGY	50%	350,000	—	****	****	525,000	350,000
	N	24	0	****	****	11	6
EMERGENCY MEDICINE	50%	250,000	—	250,000	****	****	—
	N	11	0	7	****	****	0
FAMILY PRACTICE	50%	250,000	—	170,000	250,000	250,000	250,000
	N	345	0	17	200	77	51
OCCUPATIONAL MEDICINE	50%	****	—	****	****	****	****
	N	****	0	****	****	****	****
INTERNAL MEDICINE	50%	230,000	—	210,000	180,000	250,000	270,000
	N	280	0	59	88	86	47
INVASIVE CARDIOLOGY	50%	525,000	—	650,000	****	650,000	325,000
	N	58	0	13	****	26	14
NONINVASIVE CARDIOLOGY	50%	375,000	—	375,000	****	425,000	****
	N	27	0	13	****	6	****
ENDOCRINOLOGY	50%	325,000	—	325,000	****	350,000	****
	N	16	0	7	****	6	****
GASTROENTEROLOGY	50%	425,000	—	475,000	****	475,000	350,000
	N	47	0	17	****	16	—
HEMATOLOGY/ONCOLOGY	50%	425,000	—	425,000	425,000	375,000	475,000
	N	54	0	14	9	20	11
INFECTIOUS DISEASE	50%	297,500	—	372,500	—	****	****
	N	10	0	6	0	****	****
NEPHROLOGY	50%	****	—	****	—	****	0
	N	****	0	****	0	****	0
PULMONARY DISEASE	50%	325,000	—	325,000	****	325,000	325,000
	N	39	0	12	****	15	10
RHEUMATOLOGY	50%	290,000	—	375,000	—	270,000	****
	N	19	0	8	0	7	****
NEONATOLOGY	50%	—	—	—	—	—	—
	N	0	0	0	0	0	0
NEUROLOGY	50%	325,000	—	****	****	325,000	****
	N	23	0	****	****	16	****
NEUROSURGERY	50%	750,000	—	****	—	750,000	—
	N	16	0	****	0	14	0
NUCLEAR MEDICINE	50%	—	—	—	—	—	—
	N	0	0	0	0	0	0
OBSTETRICS/GYNECOLOGY	50%	375,000	—	525,000	325,000	375,000	325,000
	N	123	0	19	41	42	21

MEDICAL GROUP MANAGEMENT ASSOCIATION
PROFESSIONAL AND ANCILLARY GROSS CHARGES MEDIAN DATA - 1986
MGMA SECTIONS COMPARED 151 GROUPS REPORTING

		ALL MGMA	CANADA	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION
GYNECOLOGY	50%	260,000	—	****	****	****	****
	N	12	0	****	****	****	****
OPHTHALMOLOGY	50%	525,000	—	****	270,000	425,000	525,000
	N	47	0	****	11	7	265
ORAL SURGERY	50%	—	—	—	—	—	—
	N	0	0	0	0	0	0
ORTHOPEDIC SURGERY	50%	575,000	—	525,000	650,000	6560,000	475,000
	N	139	0	19	24	56	40
OTOLARYNGOLOGY	50%	325,000	—	487,500	****	325,000	****
	N	24	0	6	****	9	****
PATHOLOGY	50%	230,000	—	****	—	****	230,000
	N	16	0	****	0	****	7
PEDIATRICS	50%	210,000	—	190,000	170,000	230,000	230,000
	N	150	0	43	43	37	27
PHYSICAL MEDICINE	50%	****	—	—	****	—	—
	N	****	0	0	****	0	0
PLASTIC SURGERY	50%	****	—	****	****	****	—
	N	****	0	****	****	****	0
PSYCHIATRY	50%	210,000	—	—	****	****	290,000
	N	12	0	0	****	****	6
RADIATION THERAPY	50%	****	—	—	—	****	—
	N	****	0	0	0	****	0
RADIOLOGY	50%	325,000	—	****	****	325,000	****
	N	14	0	****	****	7	****
GENERAL SURGERY	50%	325,000	—	375,000	325,000	375,000	325,000
	N	102	0	10	41	29	22
UROLOGY	50%	375,000	—	****	280,000	400,000	475,000
	N	43	0	****	10	20	9
OTHER PHYSICIAN	50%	650,000	—	—	****	475,000	850,000
	N	21	0	0	****	13	6
AUDIOLOGY	50%	****	—	****	****	—	****
	N	****	0	****	****	****	****
NURSE PRACTITIONER	50%	65,000	—	25,000	90,000	****	****
	N	37	0	7	22	****	****
OPTOMETRY	50%	200,000	—	—	200,000	****	****
	N	9	0	0	7	****	****
PHYSICIAL THERAPY	50%	95,000	—	****	****	****	85,000
	N	14	0	****	****	****	7
PHYSICIAN'S ASSISTANT	50%	120,000	—	****	155,000	40,000	****
	N	48	0	****	31	8	****
PODIATRY	50%	****	—	—	—	****	—
	N	****	0	0	****	0	0
PSYCHOLOGY	50%	95,000	—	****	****	****	95,000
	N	35	0	****	****	****	27
SOCIAL WORK	50%	10,000	—	—	10,000	—	****
	N	11	0	0	10	0	****

All medians reflect midpoint of range, i.e.,"180 TO 199" = $190,000.
N = Number of providers reporting data.
****Data suppressed due to five or fewer respondents.



MGMA 1987 COST SURVEY

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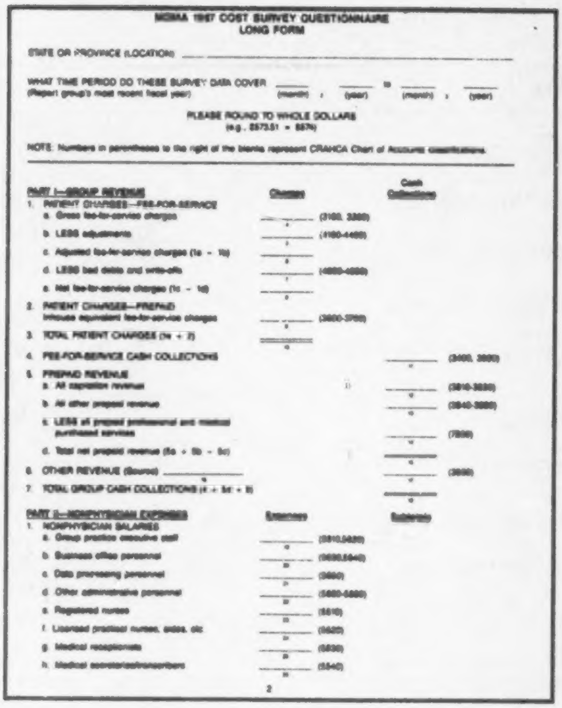
The results of this survey will be compiled in the *MGMA 1987 Cost and Production Survey Report*. The report is provided, at no charge, only to survey participants. To receive your report, complete this questionnaire and return it along with the enclosed group identification form. MGMA members who do not return a questionnaire can purchase a copy of the *MGMA 1987 Cost and Production Survey Report* for $58.75, including first class postage. Order forms will be available in the July 1987 *Management Update*, the MGMA newsletter.

Please complete and return no later than April 10, 1987.

CRAHCA



MGMA 1987 COST SURVEY QUESTIONNAIRE
LONG FORM

STATE OR PROVINCE (LOCATION) ____

WHAT TIME PERIOD DO THESE SURVEY DATA COVER ____ , ____ to ____ , ____
(Report group's most recent fiscal year) (month) (year) (month) (year)

PLEASE ROUND TO WHOLE DOLLARS
(e.g., $573.51 = $574)

NOTE: Numbers in parentheses to the right of the blanks represent CRAHCA Chart of Accounts classifications.

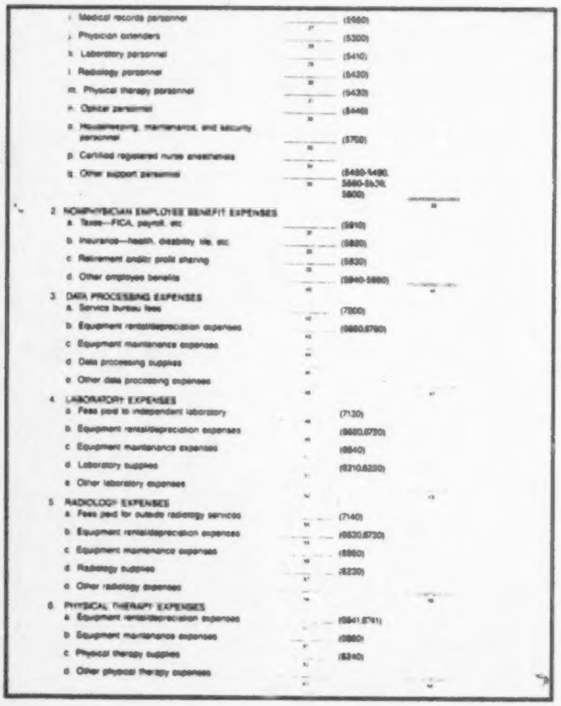
PART I—GROUP REVENUE — Charges — Cash Collections

1. PATIENT CHARGES—FEE-FOR-SERVICE
   - a. Gross fee-for-service charges ____ (3100, 3300)
   - b. LESS adjustments ____ (4100-4400)
   - c. Adjusted fee-for-service charges (1a − 1b) ____
   - d. LESS bad debts and write-offs ____ (4600-4800)
   - e. Net fee-for-service charges (1c − 1d) ____
2. PATIENT CHARGES—PREPAID
   Inhouse equivalent fee-for-service charges ____ (3600-3700)
3. TOTAL PATIENT CHARGES (1e + 2) ____
4. FEE-FOR-SERVICE CASH COLLECTIONS ____ (3400, 3500)
5. PREPAID REVENUE
   - a. All capitation revenue ____ (3610-3630)
   - b. All other prepaid revenue ____ (3640-3680)
   - c. LESS all prepaid professional and medical purchased services ____ (7600)
   - d. Total net prepaid revenue (5a + 5b − 5c) ____
6. OTHER REVENUE (Source) ____ ____ (3800)
7. TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6) ____

PART II—NONPHYSICIAN EXPENSES — Expenses — Subtotals

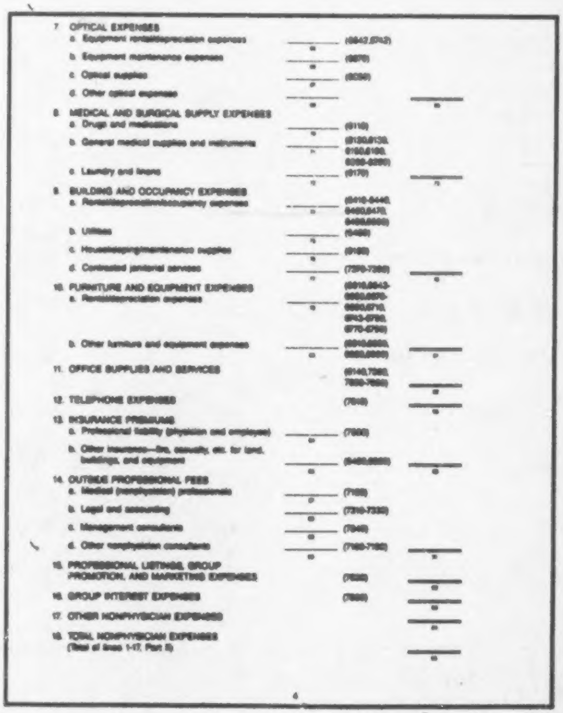
1. NONPHYSICIAN SALARIES
   - a. Group practice executive staff ____ (5310,5420)
   - b. Business office personnel ____ (5630,5640)
   - c. Data processing personnel ____ (5660)
   - d. Other administrative personnel ____ (5600-5680)
   - e. Registered nurses ____ (5510)
   - f. Licensed practical nurses, aides, etc ____ (5520)
   - g. Medical receptionists ____ (5530)
   - h. Medical secretaries/transcribers ____ (5540)

2



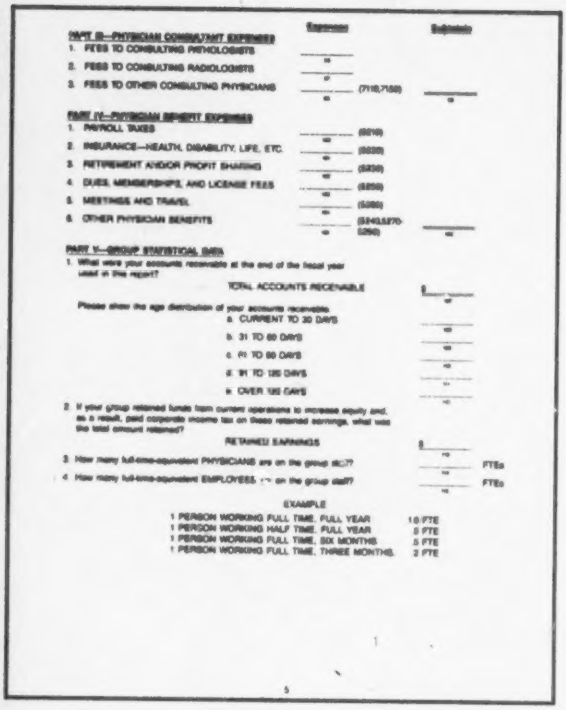
- i. Medical records personnel ____ (5560)
- j. Physician extenders ____ (5300)
- k. Laboratory personnel ____ (5410)
- l. Radiology personnel ____ (5420)
- m. Physical therapy personnel ____ (5430)
- n. Optical personnel ____ (5440)
- o. Housekeeping, maintenance, and security personnel ____ (5700)
- p. Certified registered nurse anesthetists ____
- q. Other support personnel ____ (5450-5490, 5560-5570, 5800) ____

2. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES
   - a. Taxes—FICA, payroll, etc ____ (5910)
   - b. Insurance—health, disability, life, etc ____ (5920)
   - c. Retirement and/or profit sharing ____ (5930)
   - d. Other employee benefits ____ (5940-5990) ____
3. DATA PROCESSING EXPENSES
   - a. Service bureau fees ____ (7200)
   - b. Equipment rental/depreciation expenses ____ (6660,6760)
   - c. Equipment maintenance expenses ____
   - d. Data processing supplies ____
   - e. Other data processing expenses ____ ____
4. LABORATORY EXPENSES
   - a. Fees paid to independent laboratory ____ (7130)
   - b. Equipment rental/depreciation expenses ____ (6620,6720)
   - c. Equipment maintenance expenses ____ (6840)
   - d. Laboratory supplies ____ (6210,6220)
   - e. Other laboratory expenses ____ ____
5. RADIOLOGY EXPENSES
   - a. Fees paid for outside radiology services ____ (7140)
   - b. Equipment rental/depreciation expenses ____ (6630,6730)
   - c. Equipment maintenance expenses ____ (6860)
   - d. Radiology supplies ____ (6230)
   - e. Other radiology expenses ____ ____
6. PHYSICAL THERAPY EXPENSES
   - a. Equipment rental/depreciation expenses ____ (6641,6741)
   - b. Equipment maintenance expenses ____ (6880)
   - c. Physical therapy supplies ____ (6240)
   - d. Other physical therapy expenses ____ ____



7. OPTICAL EXPENSES
   - a. Equipment rental/depreciation expenses ____ (6642,6742)
   - b. Equipment maintenance expenses ____ (6870)
   - c. Optical supplies ____ (6250)
   - d. Other optical expenses ____ ____
8. MEDICAL AND SURGICAL SUPPLY EXPENSES
   - a. Drugs and medications ____ (6110)
   - b. General medical supplies and instruments ____ (6120,6130, 6150,6160, 6200-6290)
   - c. Laundry and linens ____ (6170) ____
9. BUILDING AND OCCUPANCY EXPENSES
   - a. Rental/depreciation/occupancy expenses ____ (6410-6440, 6460,6470, [illegible])
   - b. Utilities ____ (6450)
   - c. Housekeeping/maintenance supplies ____ (6180)
   - d. Contracted janitorial services ____ (7370-7380) ____
10. FURNITURE AND EQUIPMENT EXPENSES
    - a. Rental/depreciation expenses ____ ([illegible])
    - b. Other furniture and equipment expenses ____ ([illegible]) ____
11. OFFICE SUPPLIES AND SERVICES (6140,7300, 7500-7600) ____
12. TELEPHONE EXPENSES (7610) ____
13. INSURANCE PREMIUMS
    - a. Professional liability (physician and employee) ____ (7900)
    - b. Other insurance—fire, casualty, etc. for land, buildings, and equipment ____ (6460,6900) ____
14. OUTSIDE PROFESSIONAL FEES
    - a. Medical (nonphysician) professionals ____ (7100)
    - b. Legal and accounting ____ (7310-7330)
    - c. Management consultants ____ (7340)
    - d. Other nonphysician consultants ____ (7160-7190) ____
15. PROFESSIONAL LISTINGS, GROUP PROMOTION, AND MARKETING EXPENSES (7620) ____
16. GROUP INTEREST EXPENSES (7800) ____
17. OTHER NONPHYSICIAN EXPENSES ____
18. TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II) ____

4



PART III—PHYSICIAN CONSULTANT EXPENSES — Expenses — Subtotals

1. FEES TO CONSULTING PATHOLOGISTS ____
2. FEES TO CONSULTING RADIOLOGISTS ____
3. FEES TO OTHER CONSULTING PHYSICIANS ____ (7110,7150) ____

PART IV—PHYSICIAN BENEFIT EXPENSES

1. PAYROLL TAXES ____ (5210)
2. INSURANCE—HEALTH, DISABILITY, LIFE, ETC. ____ (5220)
3. RETIREMENT AND/OR PROFIT SHARING ____ (5230)
4. DUES, MEMBERSHIPS, AND LICENSE FEES ____ (5250)
5. MEETINGS AND TRAVEL ____ (5260)
6. OTHER PHYSICIAN BENEFITS ____ (5240,5270-5290) ____

PART V—GROUP STATISTICAL DATA

1. What were your accounts receivable at the end of the fiscal year used in this report?

TOTAL ACCOUNTS RECEIVABLE $____

Please show the age distribution of your accounts receivable.

a. CURRENT TO 30 DAYS ____
b. 31 TO 60 DAYS ____
c. 61 TO 90 DAYS ____
d. 91 TO 120 DAYS ____
e. OVER 120 DAYS ____

2. If your group retained funds from current operations to increase equity and, as a result, paid corporate income tax on these retained earnings, what was the total amount retained?

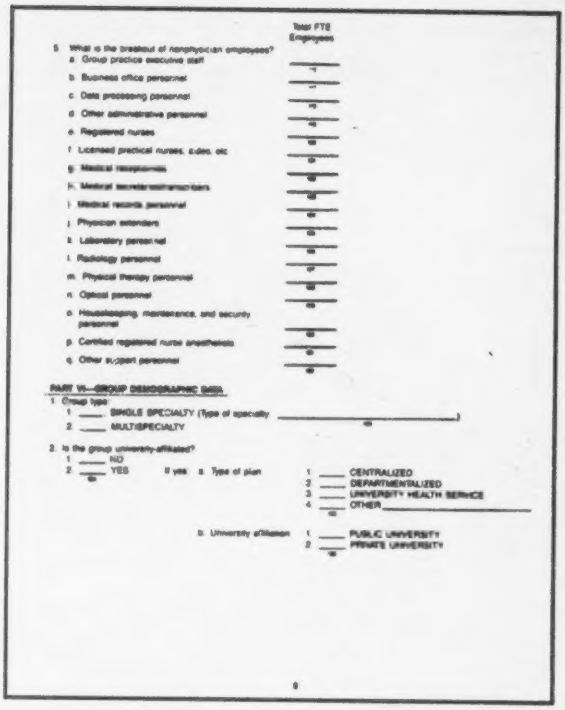
RETAINED EARNINGS $____

3. How many full-time-equivalent PHYSICIANS are on the group staff? ____ FTEs
4. How many full-time-equivalent EMPLOYEES are on the group staff? ____ FTEs

EXAMPLE

1 PERSON WORKING FULL TIME, FULL YEAR	1.0 FTE
1 PERSON WORKING HALF TIME, FULL YEAR	.5 FTE
1 PERSON WORKING FULL TIME, SIX MONTHS	.5 FTE
1 PERSON WORKING FULL TIME, THREE MONTHS	.2 FTE

5



Total FTE Employees

5. What is the breakout of nonphysician employees?
a. Group practice executive staff ____
b. Business office personnel ____
c. Data processing personnel ____
d. Other administrative personnel ____
e. Registered nurses ____
f. Licensed practical nurses, aides, etc. ____
g. Medical receptionists ____
h. Medical secretaries/transcribers ____
i. Medical records personnel ____
j. Physician extenders ____
k. Laboratory personnel ____
l. Radiology personnel ____
m. Physical therapy personnel ____
n. Optical personnel ____
o. Housekeeping, maintenance, and security personnel ____
p. Certified registered nurse anesthetists ____
q. Other support personnel ____

PART VI—GROUP DEMOGRAPHIC DATA

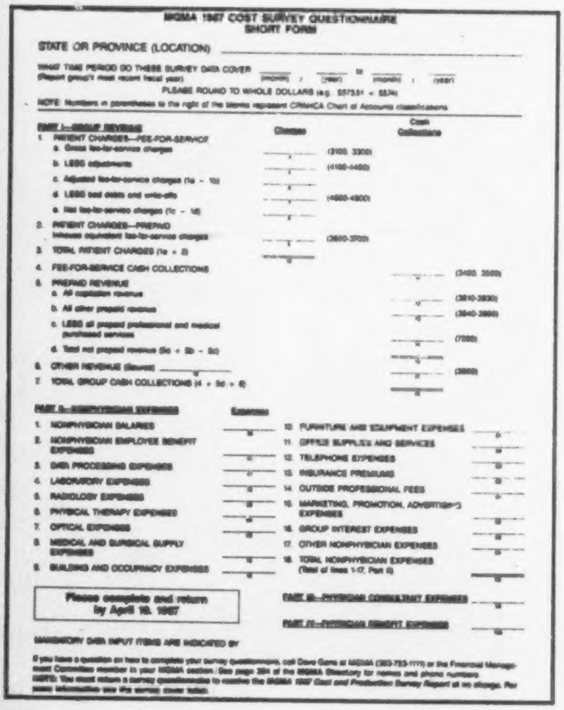
1. Group type:
1 ____ SINGLE SPECIALTY (Type of specialty ____)
2 ____ MULTISPECIALTY

2. Is the group university-affiliated?
1 ____ NO
2 ____ YES

If yes: a. Type of plan
1 ____ CENTRALIZED
2 ____ DEPARTMENTALIZED
3 ____ UNIVERSITY HEALTH SERVICE
4 ____ OTHER ____

b. University affiliation
1 ____ PUBLIC UNIVERSITY
2 ____ PRIVATE UNIVERSITY

6



MGMA 1987 COST SURVEY QUESTIONNAIRE
SHORT FORM

STATE OR PROVINCE (LOCATION) ____

WHAT TIME PERIOD DO THESE SURVEY DATA COVER ____ (month) / ____ (year) to ____ (month) / ____ (year)
(Report group's most recent fiscal year)

PLEASE ROUND TO WHOLE DOLLARS (e.g. $573.51 = $574)

NOTE: Numbers in parentheses to the right of the blanks represent CRAHCA Chart of Accounts classifications.

PART I—GROUP REVENUE — Charges — Cash Collections

1. PATIENT CHARGES—FEE-FOR-SERVICE
a. Gross fee-for-service charges ____ (3100, 3300)
b. LESS adjustments ____ (4100-4400)
c. Adjusted fee-for-service charges (1a − 1b) ____
d. LESS bad debts and write-offs ____ (4600-4800)
e. Net fee-for-service charges (1c − 1d) ____
2. PATIENT CHARGES—PREPAID
Inhouse equivalent fee-for-service charges ____ (3600-3700)
3. TOTAL PATIENT CHARGES (1e + 2) ____
4. FEE-FOR-SERVICE CASH COLLECTIONS ____ (3400, 3500)
5. PREPAID REVENUE
a. All capitation revenue ____ (3810-3830)
b. All other prepaid revenue ____ (3840-3880)
c. LESS all prepaid professional and medical purchased services ____ (7000)
d. Total net prepaid revenue (5a + 5b − 5c) ____
6. OTHER REVENUE (Source) ____ ____ (3900)
7. TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6) ____

PART II—NONPHYSICIAN EXPENSES — Expenses

1. NONPHYSICIAN SALARIES ____
2. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES ____
3. DATA PROCESSING EXPENSES ____
4. LABORATORY EXPENSES ____
5. RADIOLOGY EXPENSES ____
6. PHYSICAL THERAPY EXPENSES ____
7. OPTICAL EXPENSES ____
8. MEDICAL AND SURGICAL SUPPLY EXPENSES ____
9. BUILDING AND OCCUPANCY EXPENSES ____
10. FURNITURE AND EQUIPMENT EXPENSES ____
11. OFFICE SUPPLIES AND SERVICES ____
12. TELEPHONE EXPENSES ____
13. INSURANCE PREMIUMS ____
14. OUTSIDE PROFESSIONAL FEES ____
15. MARKETING, PROMOTION, ADVERTISING EXPENSES ____
16. GROUP INTEREST EXPENSES ____
17. OTHER NONPHYSICIAN EXPENSES ____
18. TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II) ____

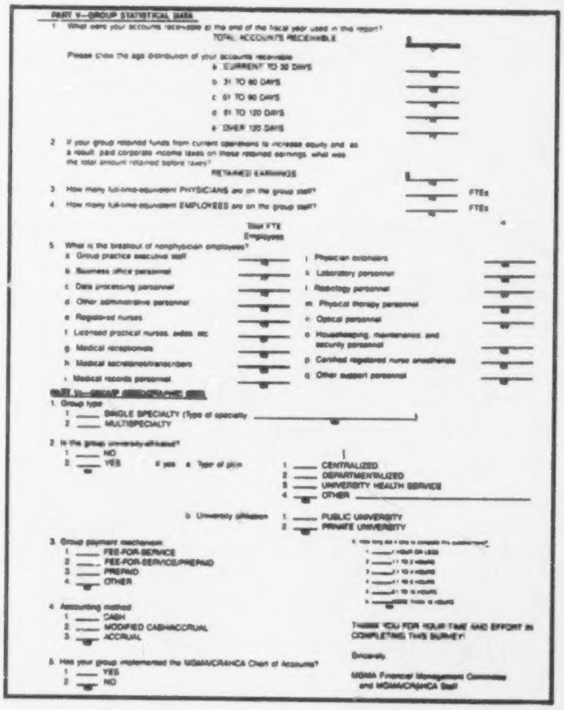
Please complete and return by April 15, 1987

PART III—PHYSICIAN CONSULTANT EXPENSES ____

PART IV—PHYSICIAN BENEFIT EXPENSES ____

MANDATORY DATA INPUT ITEMS ARE INDICATED BY

If you have a question on how to complete your survey questionnaire, call Dave Gans at MGMA (303-753-1111) or the Financial Management Committee member in your MGMA section. See page 394 of the MGMA Directory for names and phone numbers.
NOTE: You must return a survey questionnaire to receive the MGMA 1987 Cost and Production Survey Report at no charge. For more information see the survey cover letter.



PART V—GROUP STATISTICAL DATA

1. What were your accounts receivable at the end of the fiscal year used in this report?

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Please show the age distribution of your accounts receivable.

a. CURRENT TO 30 DAYS ____
b. 31 TO 60 DAYS ____
c. 61 TO 90 DAYS ____
d. 91 TO 120 DAYS ____
e. OVER 120 DAYS ____

2. If your group retained funds from current operations to increase equity and as a result paid corporate income taxes on these retained earnings, what was the total amount retained before taxes?

RETAINED EARNINGS $____

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4. How many full-time-equivalent EMPLOYEES are on the group staff? ____ FTEs

Total FTE Employees

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a. Group practice executive staff ____
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c. Data processing personnel ____
d. Other administrative personnel ____
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p. Certified registered nurse anesthetists ____
q. Other support personnel ____

PART VI—GROUP DEMOGRAPHIC DATA

1. Group type:
1 ____ SINGLE SPECIALTY (Type of specialty ____)
2 ____ MULTISPECIALTY

2. Is the group university-affiliated?
1 ____ NO
2 ____ YES

If yes: a. Type of plan
1 ____ CENTRALIZED
2 ____ DEPARTMENTALIZED
3 ____ UNIVERSITY HEALTH SERVICE
4 ____ OTHER ____

b. University affiliation
1 ____ PUBLIC UNIVERSITY
2 ____ PRIVATE UNIVERSITY

3. Group payment mechanism
1 ____ FEE-FOR-SERVICE
2 ____ FEE-FOR-SERVICE/PREPAID
3 ____ PREPAID
4 ____ OTHER

4. Accounting method
1 ____ CASH
2 ____ MODIFIED CASH/ACCRUAL
3 ____ ACCRUAL

5. Has your group implemented the MGMA/CRAHCA Chart of Accounts?
1 ____ YES
2 ____ NO

6. How long did it take to complete this questionnaire?
1 ____ 1 HOUR OR LESS
2 ____ 1 TO 2 HOURS
3 ____ [illegible]
4 ____ [illegible]
5 ____ [illegible]
6 ____ MORE THAN [illegible] HOURS

THANK YOU FOR YOUR TIME AND EFFORT IN COMPLETING THIS SURVEY!

Sincerely,

MGMA Financial Management Committee
and MGMA/CRAHCA Staff

MGMA 1987 PRODUCTION SURVEY QUESTIONNAIRE

STATE OR PROVINCE (LOCATION) ______________________

GROUP FULL-TIME PHYSICIAN PRODUCTION

Physician data reported represents

___ PERSONAL SERVICE PRODUCTION (including interpretation fees)

___ PERSONAL SERVICE PRODUCTION AND TOTAL ANCILLARY SERVICE PRODUCTION

NOTE: YOU ARE URGED TO REPORT PERSONAL SERVICE PRODUCTION DATA IF POSSIBLE TO DO SO

See enclosed instructions for information on how to complete this questionnaire.

Gross charges in thousands ($00) per full-time MD or DDS	Less than 100	100 to 119	120 to 139	140 to 159	160 to 179	180 to 199	200 to 219	220 to 239	240 to 259	260 to 279	280 to 299	300 to 349	350 to 399	400 to 449	450 to 499	500 to 549	550 to 599	600 to 699	700 to 799	800 to 899	900 and over	Total full-time MD/DDS	Avg outpt visits per MD/DDS
1. ALLERGY/IMMUNOLOGY																							
2. ANESTHESIOLOGY																							
3. CARDIAC SURGERY																							
4. COLON & RECTAL SURG																							
5. DENTISTRY																							
6. DERMATOLOGY																							
7. EMERGENCY MEDICINE																							
8. FAMILY/GEN MEDICINE																							
9. OCCUPATIONAL MEDICINE																							
INTERNAL MEDICINE																							
10. GENERAL INT MED																							
11. INVASIVE CARDIOLOGY																							
12. NONINVAS CARDIOLOGY																							
13. ENDOCRINOLOGY																							
14. GASTROENTEROLOGY																							
15. HEMATOLOGY/ONCOLOGY																							
16. INFECTIOUS DISEASE																							
17. NEPHROLOGY																							
18. PULMONARY DISEASE																							
19. RHEUMATOLOGY																							
20. NEONATOLOGY																							
21. NEUROLOGY																							
22. NEUROSURGERY																							
23. NUCLEAR MEDICINE																							
24. OBSTETRICS/GYNECOLOGY																							
25. GYNECOLOGY																							
26. OPHTHALMOLOGY																							
27. ORAL SURGERY																							
28. ORTHOPEDIC SURGERY																							
29. OTOLARYNGOLOGY																							
30. PATHOLOGY																							
31. PEDIATRICS																							
32. PHYSICAL MEDICINE																							
33. PLASTIC SURGERY																							
34. PSYCHIATRY																							
35. RADIATION THERAPY																							
36. RADIOLOGY																							
37. GENERAL SURGERY																							
38. UROLOGY																							
39. VASCULAR/THORACIC SURG																							
______ (Other)																							
______ (Other)																							

GROUP FULL-TIME NONPHYSICIAN PRODUCTION

Gross charges in thousands ($00) per full-time staff person	Less than 10	10 to 19	20 to 29	30 to 39	40 to 49	50 to 59	60 to 69	70 to 79	80 to 89	90 to 99	100 to 109	110 to 119	120 to 129	130 to 139	140 to 149	150 to 159	160 to 169	170 to 179	180 to 189	190 to 199	200 and over	Total full-time staff	Avg. outpt visits per staff
40. AUDIOLOGY																							
41. NURSE PRACTITIONER																							
42. OPTOMETRY																							
43. PHYSICAL THERAPY																							
44. PHYSICIAN'S ASSISTANT																							
45. PODIATRY																							
46. PSYCHOLOGY																							
47. SOCIAL WORK																							
48. ______ (Other)																							

OVER

ERRATA PAGE

Please replace Page 47 in your copy of *The Cost and Production Survey Report 1987*

MEDICAL GROUP MANAGEMENT ASSOCIATION
AVERAGE NUMBER OF VISITS — 1986
366 GROUPS REPORTING

MEAN NUMBER OF VISITS PER MD-DDS

SPECIALTY	ALL US	EAST	MIDWEST	SOUTH	WEST
ALLERGY/IMMUNOLOGY	6129	3760	7060	6386	6068
ANESTHESIOLOGY	689	****	****	****	722
CARDIOVASCULAR SURGERY	622	****	731	****	686
COLON & RECTAL SURGERY	2544	****	****	****	****
DENTISTRY	3466	—	****	****	****
DERMATOLOGY	6691	6686	7443	6934	5532
EMERGENCY MEDICINE	5162	4895	4396	****	6990
FAMILY PRACTICE	5839	3977	5915	6100	5941
OCCUPATIONAL MEDICINE	4002	5591	3453	3192	4651
INTERNAL MEDICINE	3808	3265	3940	3496	4118
INVASIVE CARDIOLOGY	2470	1342	2025	2906	3065
NONINVASIVE CARDIOLOGY	2999	2246	3766	3063	2555
ENDOCRINOLOGY	3042	2585	2721	3118	3729
GASTROENTEROLOGY	2575	1995	2874	2213	2888
HEMATOLOGY/ONCOLOGY	3241	2366	3543	3537	3281
INFECTIOUS DISEASE	2528	2330	1905	****	4253
NEPHROLOGY	2644	1547	3310	2082	2870
PULMONARY DISEASE	2655	2575	2808	2542	2617
RHEUMATOLOGY	3326	2995	3500	3039	3732
NEONATOLOGY	2023	****	1368	—	****
NEUROLOGY	2258	1657	2587	2376	1860
NEUROSURGERY	1354	1356	1360	1717	1118
NUCLEAR MEDICINE	3720	—	****	****	****
OBSTETRICS/GYNECOLOGY	4098	3408	4146	3476	4855
GYNECOLOGY	3458	****	2885	5345	2681

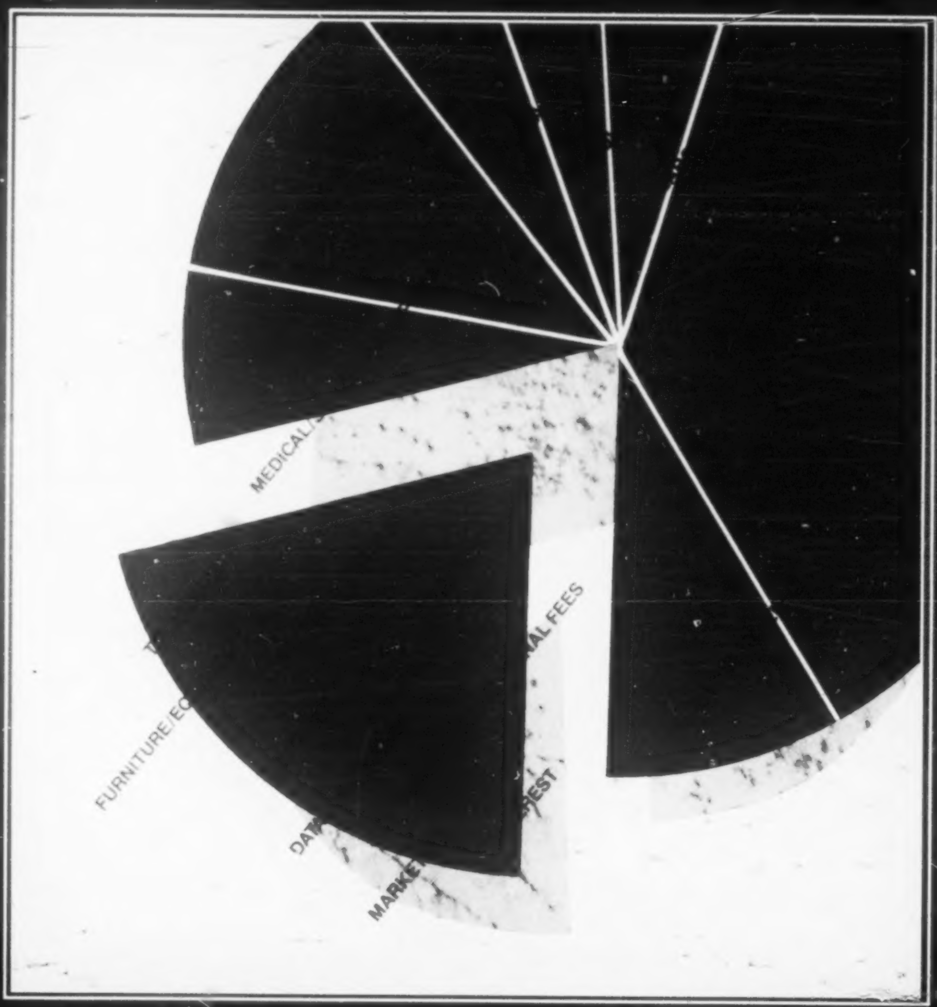
SPECIALTY	ALL US	EAST	MIDWEST	SOUTH	WEST
OPHTHALMOLOGY	4928	4467	5136	5137	4671
ORAL SURGERY	3106	—	3419	****	—
ORTHOPEDIC SURGERY	3845	2832	4103	4087	3714
OTOLARYNGOLOGY	4226	4247	4216	4394	4106
PATHOLOGY	****	—	—	****	—
PEDIATRICS	5936	5564	5773	5404	6767
PHYSICAL MEDICINE	2708	****	3717	—	****
PLASTIC SURGERY	2080	2856	2124	1348	1994
PSYCHIATRY	1647	1354	1568	1897	2037
RADIATION THERAPY	5161	****	6217	****	****
RADIOLOGY	9498	7879	11661	7781	9848
GENERAL SURGERY	2113	2179	2125	1906	2210
UROLOGY	2638	2378	2636	2743	2674
OTHER PHYSICIANS	1459	1029	1323	1952	1440
AUDIOLOGY	1795	2525	1619	****	1838
NURSE PRACTITIONER	2459	2220	2561	1967	2703
OPTOMETRY	2826	3071	3164	****	2403
PHYSICAL THERAPY	3804	****	6096	2600	4031
PHYSICIAN'S ASSISTANT	3394	4973	2786	3069	3609
PODIATRY	3505	****	3580	****	****
PSYCHOLOGY	1241	****	1137	****	1572
SOCIAL WORK	943	****	933	****	****

****Indicates average visits based on less than 3 medical groups (data suppressed).

A6345-2F 3/89

THE COST AND PRODUCTION SURVEY REPORT

1988 REPORT **BASED ON 1987 DATA**


MEDICAL
FURNITURE/EC
DAT
MARKE
AL FEES
REST

MGMA
FOUNDED 1926

MEDICAL GROUP
MANAGEMENT
ASSOCIATION

1988
COST AND PRODUCTION SURVEY REPORT

Based on 1987 Data

MEDICAL GROUP
MANAGEMENT
ASSOCIATION
1355 South Colorado Boulevard, Suite 900
Denver, Colorado 80222
(303) 753-1111

1987-88 Financial Management Committee

Chairman
Robert A. Hendrickson
Carle Clinic Association
Urbana, Illinois

David J. Cooke, CPA
Guthrie Clinic, Limited
Sayre, Pennsylvania

Kenneth Handy, CPA
Kaiser Permanente Medical Care Program
Oakland, California

Charles D. Holland
Southern West Virginia Clinic
Beckley, West Virginia

Vincent A. Schneider, Jr. FACMGA
St. Charles Clinic, Incorporated
St. Charles, Missouri

Margaret L. Stone
Nicolet Clinic, SC
Neenah, Wisconsin

Jack L. Vann, FACMGA
Diagnostic Clinic
Largo, Florida

The 1988 Cost and Production Surveys were compiled by the Center for Research in Ambulatory Health Care Administration, the research affiliate of the Medical Group Management Association.

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Medical Group Management Association
1355 South Colorado Boulevard, Suite 900
Denver, Colorado 80222

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Introduction

The 1988 MGMA Cost Survey Report is based on medical group practice revenue and expense information for calendar year 1987 as provided by participating MGMA members. Respondents completed either a Cost Survey Short Form or a Cost Survey Long Form. The Cost Survey Short Form is designed for medical groups with a less complex financial information system and contains only 76 data elements. The Cost Survey Long Form, which requests a much more detailed description of a group's financial status, contains 153 data elements. Both Short Form and Long Form versions of the cost survey questionnaire are reprinted on pages 62-63 of this report.

Survey questionnaires were mailed to all 3,486 MGMA member groups during February 1988, and 855 questionnaires were returned for a response rate of 24.5 percent. Of the 855 returned questionnaires, 846 were actually used to compile the Cost Survey tables presented in this report.

The nine survey questionnaires returned but not used either contained incomplete information or contained cost or revenue data that were far beyond the bounds of a normal distribution. In these nine cases, after a careful evaluation of the effect of the pertinent group's data on the total report, a decision was made to remove the data from the survey computations. No attempt could be made to contact these nine respondents, since their identities were not known.

Confidentiality of the data reported on the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify their questionnaires, and plain envelopes were provided for responses. In order to insure anonymity in the survey report, data were suppressed if less than six groups provided information in a specific data category.

This report is copyrighted by the Medical Group Management Association. The MGMA/CRAHCA staff realizes the sensitive nature of physician revenue and cost data and maintains strict confidentiality in the treatment of individual responses. If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRAHCA staff. Changes made in the 1988 Cost Survey and Report are a direct result of member suggestions made during the past year.

Your continued cooperation by participating in your association's surveys is appreciated.

—1988 MGMA Financial Management
Committee and the MGMA/CRAHCA Staff

How to Use This Report

The MGMA Cost Survey is designed to assist medical group administrators measure the performance of their organizations vis-a-vis the mean performance of the self-selected survey respondent population. It must be stressed that this Cost Survey is not based upon a formal random sample. Since all responses are purely voluntary, an element of self-selection bias is introduced into the respondent population. The implication of the self-selection bias to the medical group manager is that any comparisons of individual group data to the mean values for a respondent population should be made cautiously, with the realization that the mean values for the respondent population are not necessarily the same as those that would occur if a true random sample had been utilized.

For the financial data categories (cost, expense, and earnings), two indices are presented in this report for each data element. The first index is the "mean dollar value per FTE physician." The second index expresses each financial data category as a "percent of total cash collections." In addition, the 1988 Cost Survey presents tables containing financial management ratios and FTE employees to FTE physician ratios.

These four types of data—dollars per FTE physician, percent of cash collections, management ratios, and staffing ratios—are disaggregated according to three different categories for multispecialty medical groups and by type of single specialty group. The three categories of multispecialty group data are: size of group, MGMA section, and percent prepaid income. It should also be noted that all published tables in this report exclude data for university-affiliated groups.

In examining the data presented in this report, the medical group manager should ask several questions.

1. What is the difference between the data reported by the group and the overall averages—both in "dollars per FTE physician" and in "percent of total cash collections?"
2. Do these differences indicate that the group's financial performance is significantly out of line with the Cost Survey averages? Such differences may identify some areas of the group's business that require closer scrutiny.
3. Are the differences explainable either through the group's method of data collection and reporting, or because of special group goals?
4. By what methods can these financial indicators be changed or controlled within the group?

Comparisons should be made on an individual item basis. In the case of the nonphysician salaries subtotal, if the group has only group practice executive staff, business office personnel, registered nurses, and medical receptionists, each of these categories should be compared and evaluated individually. Then, the nonphysician salaries subtotal can be calculated based on the data for the four staff categories listed above. A comparison can then be made between the group's nonphysician salaries subtotal and the mean values presented in the Cost Survey report.

Caution should be used in interpreting the data in this report for two reasons. First, as stated earlier, the average data reported here are compiled from questionnaires voluntarily returned by MGMA members and may not be representative of group practices in general. Second, when the response rate in a given category is low (20 responses or fewer), the mean value could change significantly with the addition of only a few more cases. In the case of small sample sizes, a low level of confidence should be placed on the results.

How This Report Was Computed

The Center for Research in Ambulatory Health Care Administration received, processed, and edited all Cost Survey questionnaires. Completed questionnaires were examined for clarity and content validity. This report was computed using computer programs developed by CRAHCA utilizing SPSS-PC on a Compaq 386 personal computer system.

There are five variables computed in this report that are functions of other variables. They are calculated as follows: (Note that the appropriate line of the survey questionnaire is referenced in parenthesis).

1. Accounts Receivable Ratio =

$$\frac{\text{Total accounts receivable (Part V. 1.)}}{\text{1/12 of Adjusted fee-for-service charges (Part I. 1.c.)}}$$

2. Gross Collection Percentage =

$$\frac{\text{Fee-for-service cash collections (Part I. 4.)}}{\text{Gross fee-for-service charges (Part I. 1.a.)}} \times 100$$

3. Adjusted Collection Percentage =

$$\frac{\text{Fee-for-service cash collections (Part I. 4.)}}{\text{Adjusted fee-for-service charges (Part I. 1.c.)}} \times 100$$

4. Net Income before Distribution = Total cash collections (Part I. 7.) minus Total nonphysician expenses (Part II. 18.) minus Physician consultant expenses subtotal (Part III).

5. Net Income Available for Distribution = Net income before distribution minus Physician benefit expenses subtotal (Part IV).

In examining the data tables in this report, the reader will notice the "$ per FTE physician" variables do not always add up to the total, and that the "percent of cash collections" variables do not always add up to 100 percent. In general, the sums will be greater than the indicated total or greater than 100 percent. This is due to the fact that not all groups have every expense category.

As an example, out of the 331 multispecialty medical groups participating in the survey, only 56 medical groups reported physical therapy personnel salary expense. In reporting the average physical therapy personnel salary expense, the mean value is based only on the 56 medical groups that actually have this expense. It is not the mean value for all 331 groups, 275 of which would have a zero in this expense category.

If one were to add up all the nonphysician salary expense categories, one would be weighting all the categories equally and would obtain an invalid sum which, in most cases, would be greater than the valid sum shown in the report which weights each expense category by the number of responses.

In the few cases where manual addition yields a sum less than the published sum, the reasons can usually be traced to the effects of small sample sizes for individual expense categories (contained only in the Long Form questionnaire) as compared to much larger sample sizes for the subtotals (contained in both the Long and Short Form questionnaires).

If you have any questions about any of the results in this report, please feel free to contact the CRAHCA staff for clarification.

Demographic Profile of Respondents

Table A: Geographic Distribution (MGMA Section)

	Frequency	Percent
Eastern	151	17.8%
Midwest	267	31.6%
Southern	224	26.5%
Western	204	24.1%
	846	100.0%

Table B: Size of Medical Group (Number of FTE Physicians)

	Frequency	Percent
6 or Fewer	351	41.5%
6.1 to 15.0	228	27.0%
15.1 to 25.0	107	12.6%
25.1 to 35.0	48	5.7%
35.1 to 50.0	34	4.0%
50.1 or more	78	9.2%
	846	100.0%

Table C: Type of Medical Group

	Frequency	Percent
Single Specialty	489	57.8%
Multispecialty	357	42.2%
	846	100.0%

Table D: Medical Group Payment Mechanism

	Frequency	Percent
Fee-for-Service	578	68.6%
Fee-for-Service/Prepaid	260	30.9%
Prepaid	4	.5%
	842	100.0%
Missing	4	

Table E: University Affiliation

	Frequency	Percent
Yes	36	4.3%
No	810	95.7%
	846	100.0%

Table F: Use of CRAHCA Chart of Accounts

	Frequency	Percent
Yes	324	38.8%
No	511	61.2%
	835	100.0%
Missing	11	

Table G: Medical Group Accounting Method

	Frequency	Percent
Cash	540	64.4%
Modified Cash/Accrual	209	25.0%
Accrual	89	10.6%
	838	100.0%
Missing	8	

1

Medical Group Management Association
1988 Cost Survey Based on 1987 Data

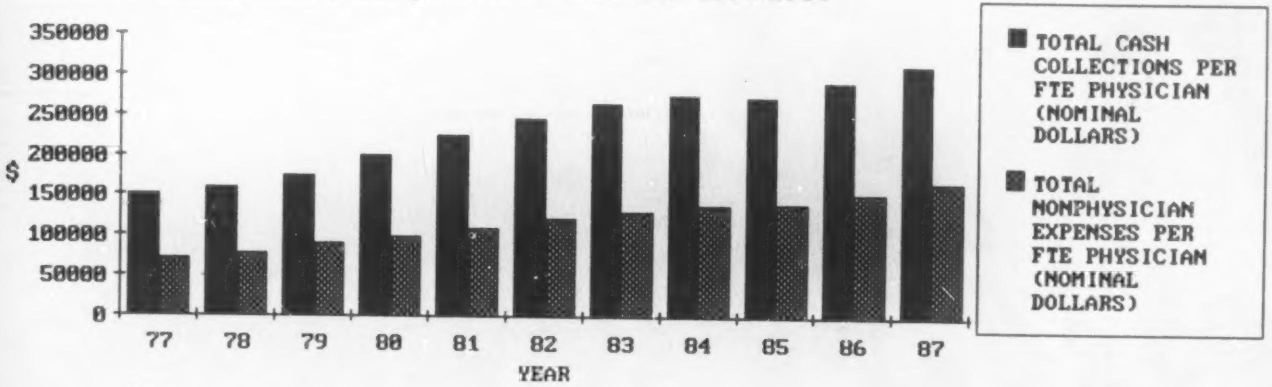
Table 1: Changes in Mean Revenue, Expenses, and Earnings per FTE Physician for Multispecialty Groups: 1985-1987

	1985	1986	PERCENT CHANGE 1985 TO 1986	1987	PERCENT CHANGE 1986 TO 1987
NUMBER OF RESPONDING MEDICAL GROUPS	253	310		331	
GROSS FEE-FOR-SERVICE CHARGES	$289,595	$311,295	7.49%	$317,377	1.95%
Adjustments	$26,001	$28,550	9.80%	$32,216	12.84%
ADJUSTED FEE-FOR-SERVICE CHARGES	$267,304	$286,937	7.34%	$290,306	1.17%
Bad debts and write-offs	$13,912	$16,315	17.27%	$14,744	-9.63%
PATIENT CHARGES - PREPAID	$84,619	$80,947	-4.34%	$97,089	19.94%
TOTAL PATIENT CHARGES	$280,378	$302,789	7.99%	$362,350	19.67%
FEE-FOR-SERVICE CASH COLLECTIONS	$246,818	$262,712	6.44%	$269,011	2.40%
Capitation revenue	$83,550	$97,137	16.26%	$97,880	0.76%
Other prepaid revenue	$21,253	$16,198	-23.78%	$34,990	116.01%
All prepaid pro./med. purchased serv.	$33,185	$45,549	37.26%	$58,228	27.84%
TOTAL NET PREPAID REVENUE	$66,931	$80,157	19.76%	$76,947	-4.00%
OTHER REVENUE	$7,669	$8,088	5.46%	$7,021	-13.19%
TOTAL CASH COLLECTIONS	$274,071	$293,842	7.21%	$314,767	7.12%
NONPHYSICIAN SALARIES SUBTOTAL	$56,703	$60,879	7.36%	$67,171	10.34%
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$13,269	$13,691	3.18%	$14,716	7.49%
DATA PROCESSING EXPENSES SUBTOTAL	$3,907	$4,027	3.07%	$4,206	4.44%
LABORATORY EXPENSES SUBTOTAL	$8,471	$8,885	4.89%	$9,471	6.60%
RADIOLOGY EXPENSES SUBTOTAL	$5,325	$6,055	13.71%	$6,282	3.75%
PHYSICAL THERAPY EXPENSES SUBTOTAL	$1,088	$1,461	34.28%	$1,374	-5.95%
OPTICAL EXPENSES SUBTOTAL	$2,512	$2,834	12.82%	$2,597	-8.36%
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	$9,402	$9,226	-1.87%	$10,237	10.96%
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$18,618	$19,466	4.55%	$21,098	8.38%
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$4,516	$5,941	31.55%	$5,887	-0.91%
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$3,988	$4,317	8.25%	$4,337	0.46%
TELEPHONE EXPENSES SUBTOTAL	$3,054	$3,257	6.65%	$3,431	5.34%
INSURANCE PREMIUMS SUBTOTAL	$7,457	$9,260	24.18%	$11,052	19.35%
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$3,477	$3,442	-1.01%	$3,848	11.80%
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$1,409	$1,624	15.26%	$1,835	12.99%
GROUP INTEREST EXPENSES SUBTOTAL	$2,284	$2,141	-6.26%	$2,623	22.51%
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$7,150	$7,556	5.68%	$7,100	-6.03%
TOTAL NONPHYSICIAN EXPENSES	$143,067	$154,884	8.26%	$169,272	9.29%
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	$5,977	$8,347	39.65%	$8,910	6.74%
NET INCOME BEFORE DISTRIBUTION TO GROUP	$128,356	$133,707	4.17%	$140,300	4.93%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$18,306	$18,512	1.13%	$18,720	1.12%
NET INCOME AVAILABLE FOR DISTRIBUTION	$112,727	$117,345	4.10%	$121,353	3.42%
RETAINED EARNINGS	$7,061	$8,133	15.18%	$6,600	-18.85%

Table 2: **Mean Total Cash Collections and Total Nonphysician Expenses per FTE Physician for Multispecialty Groups in Nominal and Real Dollars: 1977-1987**

YEAR	TOTAL CASH COLLECTIONS PER FTE PHYSICIAN (NOMINAL DOLLARS)	TOTAL NONPHYSICIAN EXPENSES PER FTE PHYSICIAN (NOMINAL DOLLARS)	CONSUMER PRICE INDEX (CPI-U, 1982/84 =100)	INFLATION RATE (% CHANGE IN CPI-U)	TOTAL CASH COLLECTIONS PER FTE PHYSICIAN (REAL 1982/84 DOLLARS)	TOTAL NONPHYSICIAN EXPENSES PER FTE PHYSICIAN (REAL 1982/84 DOLLARS)
1977	$153,208	$73,649	60.6	6.5%	$252,818	$121,533
1978	$160,589	$78,474	65.2	7.6%	$246,302	$120,359
1979	$176,470	$92,223	72.6	11.3%	$243,072	$127,029
1980	$201,600	$100,800	82.4	13.5%	$244,660	$122,330
1981	$226,200	$111,500	90.9	10.3%	$248,845	$122,662
1982	$247,700	$122,800	96.5	6.2%	$256,684	$127,254
1983	$265,718	$131,691	99.6	3.2%	$266,785	$132,220
1984	$277,776	$139,953	103.9	4.3%	$267,349	$134,700
1985	$274,071	$143,067	107.6	3.6%	$254,713	$132,962
1986	$293,842	$154,884	109.6	1.9%	$268,104	$141,318
1987	$314,767	$169,272	113.6	3.6%	$277,084	$149,007

Graph 2A: **Mean Total Cash Collections and Total Nonphysician Expenses per FTE Physician for Multispecialty Groups in Nominal Dollars: 1977-1987**



Graph 2B: **Mean Total Cash Collections and Total Nonphysician Expenses per FTE Physician for Multispecialty Groups in Real Dollars: 1977-1987**

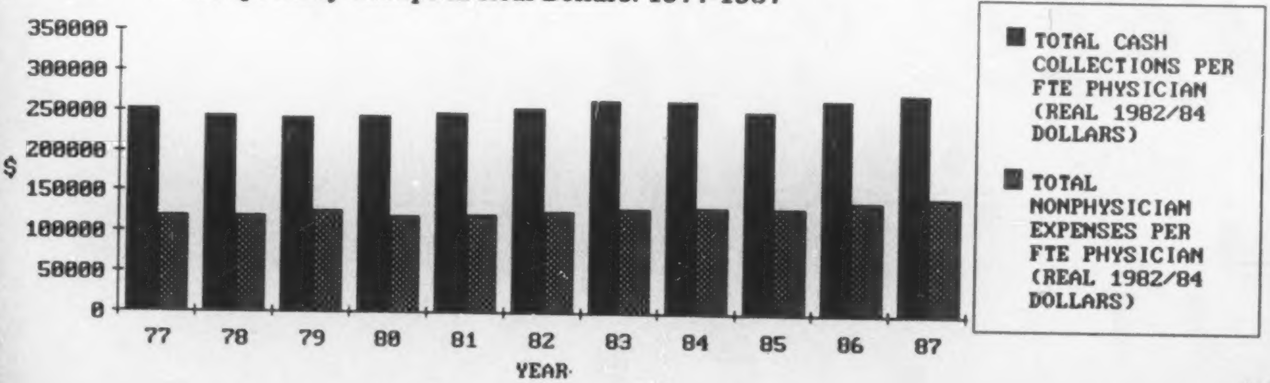
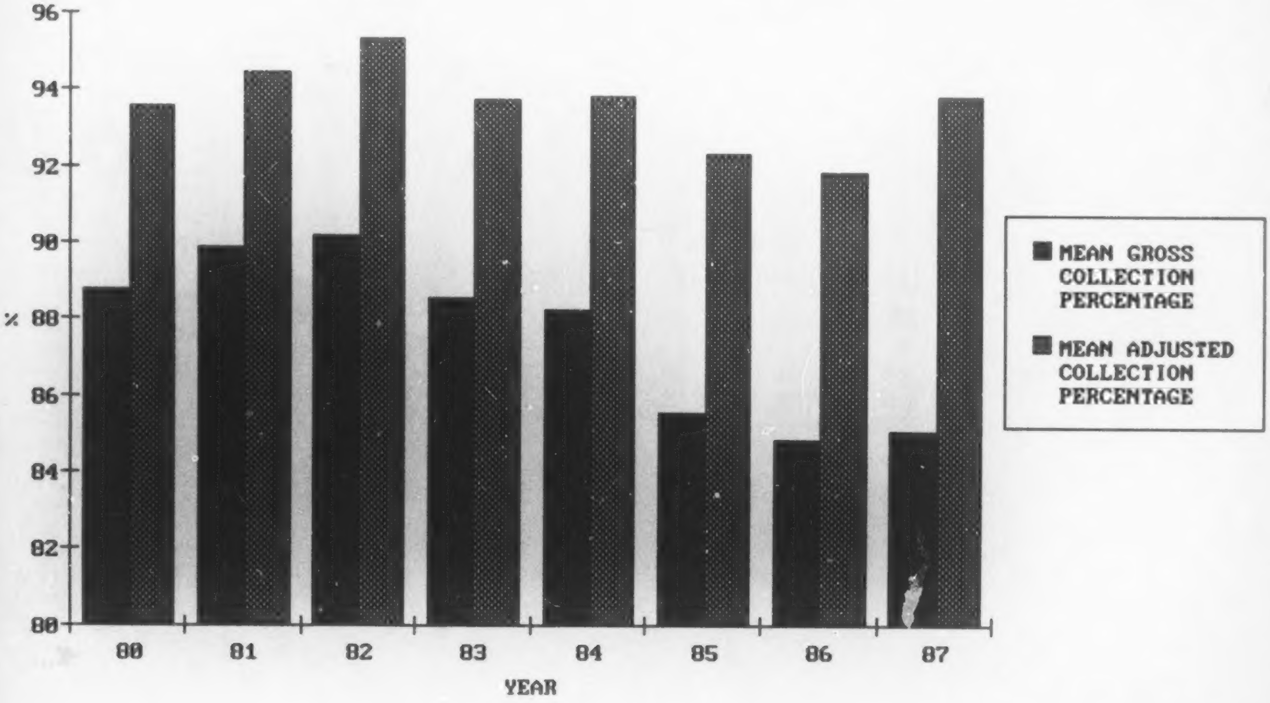


Table 3: Mean Gross and Adjusted Collection Percentages for Multispecialty Groups: 1980-1987

YEAR	MEAN GROSS COLLECTION PERCENTAGE	MEAN ADJUSTED COLLECTION PERCENTAGE
1980	88.8%	93.6%
1981	89.9%	94.5%
1982	90.2%	95.4%
1983	88.6%	93.8%
1984	88.3%	93.9%
1985	85.6%	92.4%
1986	84.9%	91.9%
1987	85.1%	93.9%

Graph 3: Mean Gross and Adjusted Collection Percentages for Multispecialty Groups: 1980-1987



Graph 4: **Nonphysician Expense Categories as a Percent of Total Nonphysician Expenses for Multispecialty Groups: 1987**

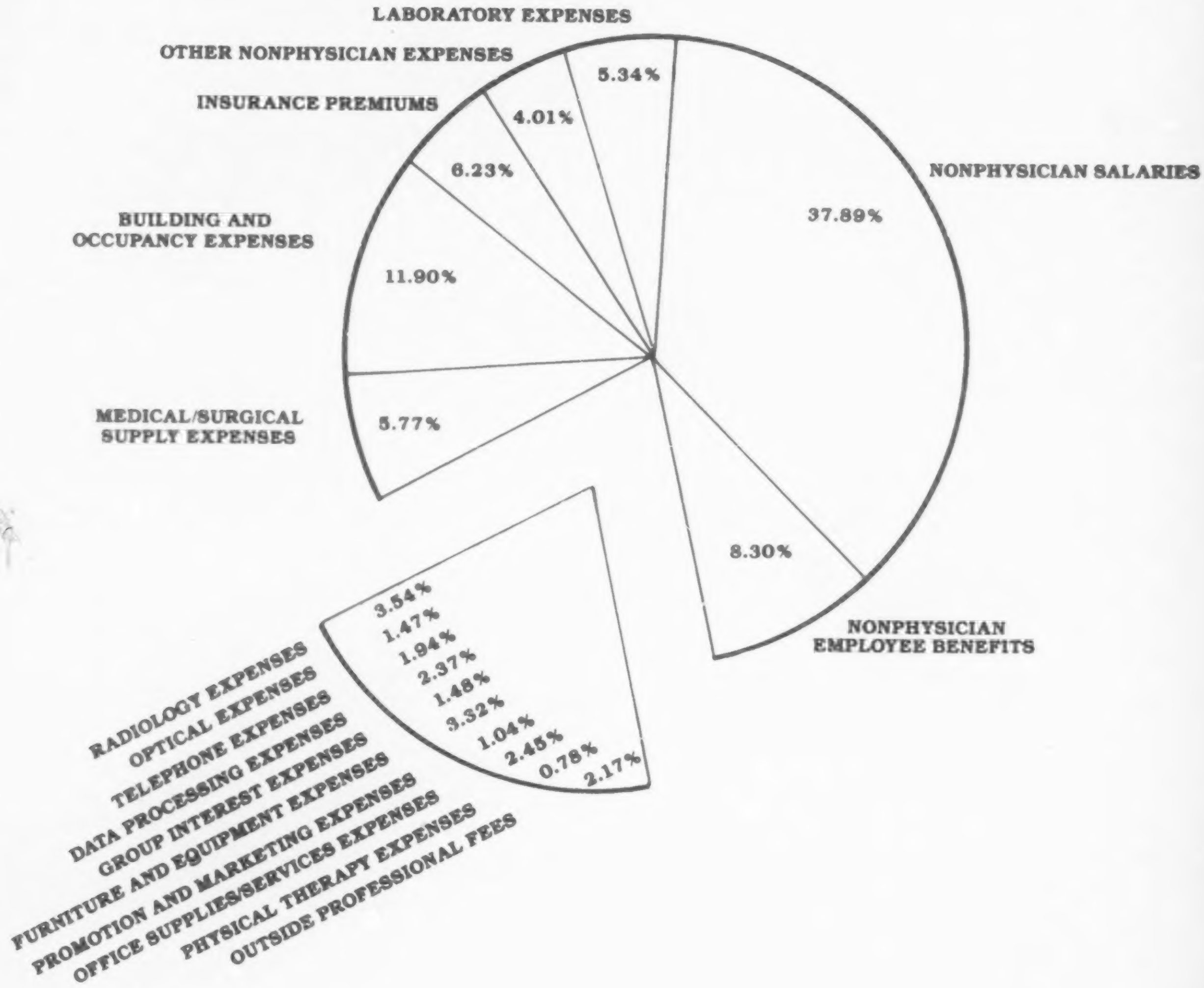


Table 5A: Mean Number of FTE Employees per FTE Physician by Size of Medical Group for Multispecialty Groups

EMPLOYEE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.86	3.70	4.26	4.47	4.39	4.68	4.18
Executive staff	.30	.16	.17	.12	.12	.10	.15
Business office	.66	.63	.63	.56	.54	.50	.59
Data processing	.30	.20	.16	.18	.14	.12	.17
Other administrative	.21	.20	.20	.20	.14	.22	.20
Registered nurses	.71	.51	.57	.44	.46	.53	.53
Licensed practical nurses, aides, etc.	.79	.73	.72	.82	.78	.75	.75
Medical receptionists	.64	.46	.58	.66	.56	.67	.57
Medical secretaries/transcribers	.31	.22	.25	.24	.31	.28	.25
Medical records	.37	.30	.30	.40	.34	.32	.32
Physician extenders	.33	.25	.12	.09	.12	.13	.15
Laboratory	.46	.34	.33	.36	.33	.34	.35
Radiology	.32	.19	.20	.24	.21	.29	.23
Physical therapy	*	.11	.09	.14	.08	.09	.10
Optical	*	*	.12	.10	.05	.06	.08
Housekeeping, maintenance, and security	.28	.18	.16	.14	.14	.17	.17
Certified registered nurse anesthetists	*	.19	*	*	*	.09	.12
Other support	*	.28	.28	.34	.24	.37	.31

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Graph 5A: Mean Number of FTE Employees per FTE Physician by Size of Medical Group for Multispecialty Groups

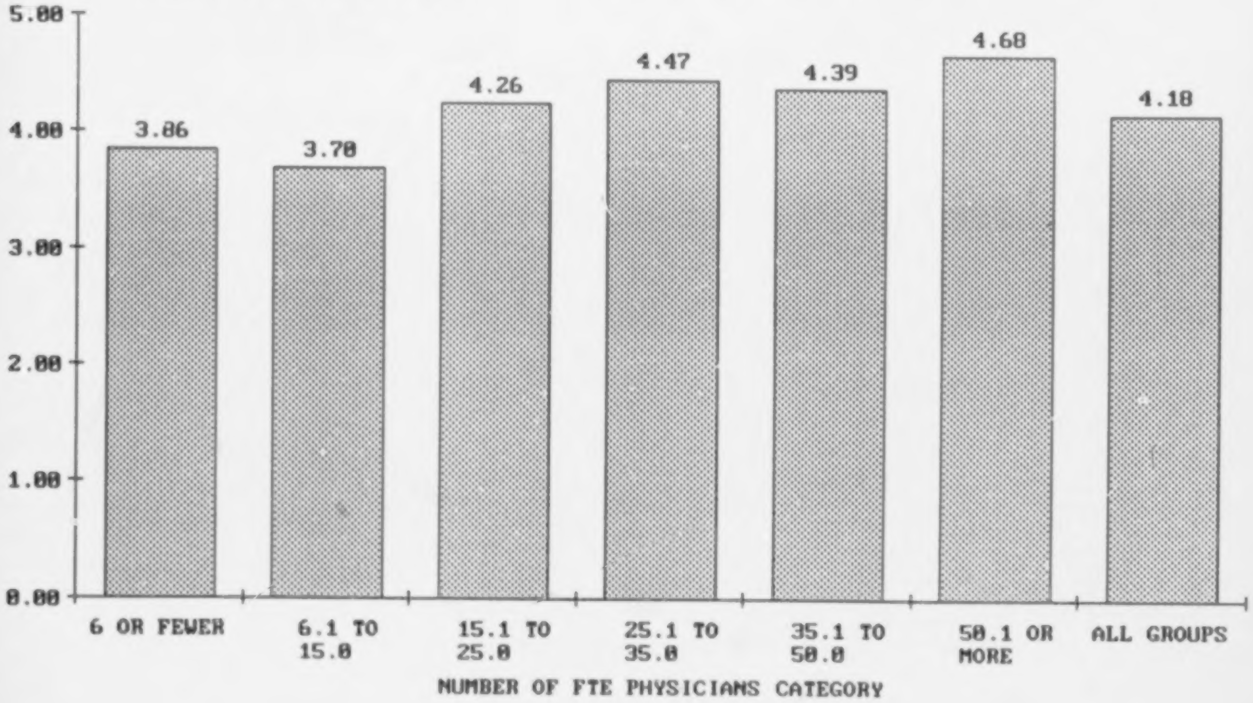


Table 5B: Mean Revenue per FTE Physician by Size of Medical Group for Multispecialty Groups

REVENUE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
NUMBER OF RESPONDING MEDICAL GROUPS	32	91	74	42	32	60	331
GROSS FEE-FOR-SERVICE CHARGES	$302,618	$296,911	$323,785	$345,200	$341,330	$315,706	$317,377
Adjustments	$25,794	$32,101	$33,098	$29,214	$40,108	$32,924	$32,216
ADJUSTED FEE-FOR-SERVICE CHARGES	$293,808	$267,293	$294,036	$308,389	$308,692	$295,406	$290,306
Bad debts and write-offs	$20,421	$10,422	$15,023	$14,900	$13,980	$17,335	$14,744
PATIENT CHARGES - PREPAID	$34,575	$45,224	$115,135	$96,041	$93,694	$133,326	$97,089
TOTAL PATIENT CHARGES	$311,540	$307,829	$371,083	$395,718	$394,586	$425,405	$362,350
FEE-FOR-SERVICE CASH COLLECTIONS	$251,402	$246,356	$286,556	$291,416	$288,854	$263,971	$269,011
Capitation revenue	$34,180	$80,529	$95,488	$87,993	$102,082	$133,223	$97,880
Other prepaid revenue	*	$26,200	$22,725	$19,995	$14,320	$65,340	$36,111
All prepaid pro./med. purchased serv.	*	$73,962	$36,245	$40,802	$61,551	$83,947	$59,824
TOTAL NET PREPAID REVENUE	$29,936	$65,117	$78,875	$67,693	$62,208	$109,347	$76,947
OTHER REVENUE	$22,440	$4,103	$4,824	$5,564	$6,452	$8,411	$7,021
TOTAL CASH COLLECTIONS	$277,589	$273,256	$325,220	$337,745	$333,560	$358,555	$314,767

Table 5C: Mean Accounts Receivable Aging by Size of Medical Group for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
TOTAL ACCOUNTS RECEIVABLE - $ PER FTE PHY.	$79,455	$77,549	$97,104	$99,251	$104,992	$102,043	$91,964
Accounts receivable - 0 to 30 days	$19,851	$24,233	$25,801	$26,642	$26,315	$28,831	$25,515
Accounts receivable - 31 to 60 days	$13,190	$12,749	$18,128	$18,045	$17,327	$19,342	$16,380
Accounts receivable - 61 to 90 days	$8,512	$8,221	$11,636	$10,715	$12,195	$11,976	$10,449
Accounts receivable - 91 TO 120 days	$8,574	$7,113	$7,296	$9,707	$8,367	$8,999	$8,093
Accounts receivable - over 120 days	$33,349	$24,098	$35,309	$34,762	$41,098	$37,183	$33,085
PER CENT OF TOTAL ACCOUNTS RECEIVABLE	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts receivable - 0 to 30 days	27.77%	33.80%	27.79%	27.58%	27.62%	27.73%	29.29%
Accounts receivable - 31 to 60 days	16.83%	17.15%	18.89%	18.49%	17.35%	19.92%	18.21%
Accounts receivable - 61 to 90 days	11.19%	10.75%	11.88%	10.96%	11.32%	11.86%	11.34%
Accounts receivable - 91 to 120 days	9.34%	8.88%	7.71%	8.55%	7.73%	8.77%	8.46%
Accounts receivable - over 120 days	34.72%	30.01%	34.23%	34.40%	35.97%	31.73%	32.95%

Table 5D: Mean Management Ratios by Size of Medical Group for Multispecialty Groups

RATIOS AND PERCENTAGES	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
ACCOUNTS RECEIVABLE RATIO	3.32	3.59	3.75	3.81	4.20	4.81	3.90
GROSS COLLECTION PERCENTAGE	85.26%	85.61%	85.92%	86.07%	84.34%	82.69%	85.06%
ADJUSTED COLLECTION PERCENTAGE	93.66%	94.70%	94.53%	94.55%	94.52%	91.45%	93.97%
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.86	3.70	4.26	4.47	4.39	4.68	4.18

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 5E: Mean Expenses per FTE Physician by Size of Medical Group for Multispecialty Groups

EXPENSE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
NONPHYSICIAN SALARIES SUBTOTAL	$58,877	$56,671	$67,348	$70,855	$70,530	$82,704	$67,171
Group practice executive staff	$9,543	$5,978	$6,253	$5,802	$4,827	$5,036	$5,800
Business office personnel	$10,412	$11,941	$8,596	$8,236	$7,357	$7,162	$8,969
Data processing personnel	$4,617	$2,539	$2,380	$2,930	$2,124	$2,189	$2,495
Other administrative personnel	*	$2,604	$3,209	$3,336	$2,640	$3,819	$3,234
Registered nurses	$11,813	$9,411	$11,245	$8,636	$10,962	$11,285	$10,435
Licensed practical nurses, aides, etc.	$13,901	$10,168	$8,667	$11,260	$10,911	$10,931	$10,522
Medical receptionists	$9,521	$6,225	$7,019	$7,906	$6,711	$8,081	$7,376
Medical secretaries/transcribers	$3,495	$3,569	$3,843	$4,059	$4,415	$4,439	$4,026
Medical records personnel	*	$3,377	$3,805	$4,388	$4,023	$3,871	$3,867
Physician extenders	*	$3,357	$4,717	$2,958	$3,303	$3,732	$3,646
Laboratory personnel	$7,211	$5,890	$5,765	$6,759	$6,009	$6,399	$6,201
Radiology personnel	$5,673	$3,372	$3,661	$4,853	$3,792	$4,745	$4,135
Physical therapy personnel	*	$2,480	$2,924	$4,010	$1,949	$2,210	$2,573
Optical personnel	*	*	$1,695	$1,514	$893	$1,215	$1,316
Housekeeping/maintenance/security pers.	$3,212	$2,075	$1,771	$2,187	$1,863	$2,388	$2,139
Certified registered nurse anesthetists	*	*	*	*	*	$4,432	$4,432
Other support personnel	*	$2,267	$4,056	$4,191	$2,227	$7,403	$4,632
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$12,952	$12,764	$14,545	$15,378	$15,033	$18,152	$14,716
Taxes - FICA, payroll, etc.	$8,675	$5,312	$5,645	$6,368	$6,452	$7,004	$6,255
Insurance-health/disability/life/etc.	$5,081	$3,499	$3,789	$4,365	$4,511	$4,961	$4,234
Retirement and/or profit sharing	$4,947	$4,926	$4,574	$4,491	$4,337	$5,157	$4,767
Other employee benefits	*	$914	$1,420	$865	$927	$1,391	$1,125
DATA PROCESSING EXPENSES SUBTOTAL	$4,016	$3,808	$4,021	$4,120	$3,958	$5,289	$4,206
Service bureau fees	*	$3,423	$3,306	$2,588	$2,419	$2,464	$2,823
Equipment rental/depreciation	$3,631	$2,232	$2,065	$1,439	$2,297	$2,065	$2,096
Equipment maintenance	$1,035	$994	$856	$909	$890	$771	$897
Data processing supplies	$1,125	$656	$542	$823	$596	$561	$655
Other data processing expenses	*	$813	$531	$545	$377	$1,335	$820
LABORATORY EXPENSES SUBTOTAL	$10,870	$9,045	$10,534	$8,763	$9,579	$8,634	$9,471
Fees for outside laboratory services	$8,728	$3,958	$5,703	$4,467	$4,739	$3,405	$4,550
Equipment rental/depreciation	*	$1,349	$783	$947	$1,313	$906	$1,053
Equipment maintenance	*	$333	$328	$302	$327	$326	$324
Laboratory supplies	$5,281	$4,458	$3,851	$3,923	$4,434	$3,700	$4,107
Other laboratory expenses	*	$302	$222	$137	$213	$948	$449
RADIOLOGY EXPENSES SUBTOTAL	$6,135	$4,622	$6,592	$7,165	$5,084	$8,391	$6,282
Fees for outside radiology services	*	$2,380	$4,453	$5,325	$2,231	$2,718	$3,288
Equipment rental/depreciation	*	$2,171	$1,634	$1,718	$1,683	$2,451	$2,021
Equipment maintenance	*	$406	$631	$925	$636	$1,009	$725
Radiology supplies	$3,331	$2,087	$2,376	$3,017	$2,450	$2,717	$2,531
Other radiology expenses	*	$741	$776	$173	$223	$1,608	$857
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	$1,480	$1,694	$2,527	$1,363	$754	$1,389
Equipment rental/depreciation	*	*	*	$368	$261	$242	$273
Equipment maintenance	*	*	*	*	$17	$11	$13
Physical therapy supplies	*	$1,199	$368	$244	$818	$178	$480
Other physical therapy expenses	*	*	*	$1,333	$1,127	$876	$1,084
OPTICAL EXPENSES SUBTOTAL	*	$1,010	$3,831	$2,769	$1,817	$2,435	$2,597
Equipment rental/depreciation	*	*	$576	$332	*	$163	$308
Equipment maintenance	*	*	*	$34	*	$21	$27
Optical supplies	*	$986	$2,375	$2,136	$1,957	$1,901	$1,979
Other optical expenses	*	*	$215	*	*	$550	$444

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.

AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 5E is continued on Page 16

Table 5F: Mean Expenses as a Percent of Cash Collections by Size of Medical Group for Multispecialty Groups

EXPENSE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
NONPHYSICIAN SALARIES SUBTOTAL	21.50%	20.99%	21.04%	21.12%	21.40%	23.20%	21.51%
Group practice executive staff	3.88%	2.23%	1.99%	1.80%	1.46%	1.45%	1.91%
Business office personnel	3.44%	4.30%	2.71%	2.46%	2.24%	2.07%	2.89%
Data processing personnel	1.80%	.94%	.75%	.83%	.65%	.65%	.80%
Other administrative personnel	*	.93%	1.07%	1.02%	.85%	1.12%	1.02%
Registered nurses	4.28%	3.52%	3.56%	2.61%	3.22%	3.02%	3.24%
Licensed practical nurses, aides, etc.	4.87%	3.65%	2.72%	3.24%	3.34%	3.35%	3.37%
Medical receptionists	3.18%	2.31%	2.23%	2.35%	2.05%	2.33%	2.33%
Medical secretaries/transcribers	1.14%	1.30%	1.17%	1.16%	1.33%	1.27%	1.24%
Medical records personnel	*	1.22%	1.20%	1.29%	1.24%	1.11%	1.20%
Physician extenders	*	1.28%	1.60%	.95%	1.02%	1.13%	1.19%
Laboratory personnel	2.25%	2.16%	1.81%	1.94%	1.86%	1.84%	1.95%
Radiology personnel	2.07%	1.24%	1.13%	1.34%	1.13%	1.33%	1.28%
Physical therapy personnel	*	.69%	.82%	1.22%	.56%	.61%	.73%
Optical personnel	*	*	.53%	.46%	.25%	.37%	.40%
Housekeeping/maintenance/security pers.	1.08%	.73%	.57%	.62%	.55%	.66%	.65%
Certified registered nurse anesthetists	*	*	*	*	*	1.18%	1.18%
Other support personnel	*	.73%	1.34%	1.10%	.68%	1.96%	1.30%
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	4.69%	4.62%	4.53%	4.59%	4.55%	5.13%	4.69%
Taxes - FICA, payroll, etc.	3.05%	1.93%	1.79%	1.89%	1.95%	1.98%	1.98%
Insurance-health/disability/life/etc.	1.74%	1.24%	1.22%	1.25%	1.36%	1.38%	1.31%
Retirement and/or profit sharing	1.66%	1.72%	1.41%	1.33%	1.30%	1.48%	1.48%
Other employee benefits	*	.34%	.44%	.26%	.30%	.40%	.36%
DATA PROCESSING EXPENSES SUBTOTAL	1.45%	1.41%	1.23%	1.24%	1.20%	1.53%	1.35%
Service bureau fees	*	1.24%	.97%	.78%	.72%	.79%	.89%
Equipment rental/depreciation	1.35%	.82%	.66%	.46%	.71%	.60%	.68%
Equipment maintenance	.42%	.38%	.26%	.27%	.27%	.22%	.29%
Data processing supplies	.32%	.26%	.18%	.22%	.18%	.16%	.21%
Other data processing expenses	*	.30%	.16%	.15%	.12%	.34%	.23%
LABORATORY EXPENSES SUBTOTAL	3.73%	3.29%	3.31%	2.57%	2.93%	2.45%	3.04%
Fees for outside laboratory services	3.15%	1.46%	1.83%	1.31%	1.43%	1.04%	1.48%
Equipment rental/depreciation	*	.44%	.26%	.26%	.39%	.26%	.32%
Equipment maintenance	*	.12%	.10%	.08%	.10%	.09%	.10%
Laboratory supplies	1.39%	1.62%	1.21%	1.12%	1.39%	1.07%	1.30%
Other laboratory expenses	*	.10%	.08%	.04%	.06%	.21%	.11%
RADIOLOGY EXPENSES SUBTOTAL	1.95%	1.62%	1.95%	2.02%	1.52%	2.25%	1.88%
Fees for outside radiology services	*	.80%	1.46%	1.52%	.73%	.78%	1.01%
Equipment rental/depreciation	*	.71%	.51%	.46%	.47%	.65%	.59%
Equipment maintenance	*	.14%	.18%	.24%	.18%	.29%	.21%
Radiology supplies	1.12%	.75%	.73%	.83%	.74%	.76%	.77%
Other radiology expenses	*	.21%	.21%	.05%	.06%	.35%	.20%
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	.52%	.46%	.75%	.40%	.19%	.40%
Equipment rental/depreciation	*	*	*	.12%	.07%	.06%	.07%
Equipment maintenance	*	*	*	*	.01%	.00%	.00%
Physical therapy supplies	*	.39%	.10%	.07%	.26%	.05%	.15%
Other physical therapy expenses	*	*	*	.40%	.30%	.21%	.29%
OPTICAL EXPENSES SUBTOTAL	*	.33%	1.10%	.88%	.52%	.66%	.75%
Equipment rental/depreciation	*	*	.17%	.11%	*	.04%	.09%
Equipment maintenance	*	*	*	.01%	*	.01%	.01%
Optical supplies	*	.33%	.71%	.72%	.55%	.56%	.60%
Other optical expenses	*	*	.05%	*	*	.12%	.10%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 5F is continued on Page 17

Table 5E: Mean Expenses per FTE Physician by Size of Medical Group for Multispecialty Groups (continued from Page 14)

EXPENSE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	$9,721	$7,188	$10,334	$10,950	$12,464	$13,334	$10,237
Drugs and medications	$8,323	$3,819	$5,018	$4,983	$6,512	$5,041	$5,134
General medical supplies/instruments	$6,929	$3,999	$5,157	$5,749	$6,061	$8,052	$5,837
Laundry and linens	$529	$519	$470	$455	$706	$628	$549
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$21,193	$18,742	$20,937	$21,420	$22,508	$23,856	$21,098
Rental/depreciation/occupancy	$20,019	$15,978	$18,895	$18,027	$18,511	$18,793	$18,031
Utilities	$3,768	$2,408	$2,374	$3,080	$2,464	$2,579	$2,621
Housekeeping and maintenance supplies	$559	$857	$685	$984	$1,038	$987	$883
Contracted janitorial services	$2,152	$1,583	$1,518	$1,329	$1,478	$1,379	$1,497
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$5,617	$4,541	$5,525	$6,825	$6,646	$7,026	$5,887
Rental and depreciation	$5,826	$4,272	$4,364	$5,672	$5,621	$5,224	$5,007
Other furniture and equipment expenses	$1,129	$1,296	$1,059	$1,763	$1,614	$1,599	$1,450
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$4,332	$3,938	$4,204	$4,706	$3,904	$5,080	$4,337
TELEPHONE EXPENSES SUBTOTAL	$3,096	$3,087	$3,526	$3,695	$3,705	$3,672	$3,431
INSURANCE PREMIUMS SUBTOTAL	$10,584	$9,539	$11,267	$12,529	$11,504	$11,981	$11,052
Professional liability	$14,226	$8,930	$10,174	$11,556	$11,374	$11,802	$10,836
Other insurance	$1,164	$867	$1,121	$731	$533	$711	$833
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$5,421	$3,339	$4,118	$3,105	$3,404	$4,224	$3,848
Medical (nonphysician) professionals	*	$740	$4,182	$2,098	$1,377	$1,695	$2,137
Legal and accounting	$1,336	$1,582	$1,472	$1,282	$1,392	$1,600	$1,479
Management consultants	*	$1,364	$1,231	$800	$416	$777	$947
Other nonphysician consultants	*	$971	$637	$934	$1,056	$1,123	$967
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$2,121	$1,323	$1,796	$1,595	$2,030	$2,509	$1,835
GROUP INTEREST EXPENSES SUBTOTAL	$3,429	$2,686	$2,227	$2,087	$1,638	$3,677	$2,623
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$7,434	$5,542	$5,949	$6,683	$8,640	$9,645	$7,100
TOTAL NONPHYSICIAN EXPENSES	$149,446	$141,684	$170,864	$178,755	$180,893	$206,887	$169,272

Table 5G: Mean Expenses and Earnings per FTE Physician by Size of Medical Group for Multispecialty Groups

EXPENSE OR EARNINGS CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	$12,506	$8,512	$10,028	$8,113	$7,607	$8,717	$8,910
Fees to consulting pathologists	*	$1,292	$2,082	*	*	$482	$1,253
Fees to consulting radiologists	*	$5,962	$4,285	$4,150	$5,614	$4,174	$4,905
Fees to other consulting physicians	*	$4,648	$8,666	$6,704	$4,162	$7,052	$6,401
NET INCOME BEFORE DISTRIBUTION TO GROUP	$125,017	$127,364	$148,123	$153,388	$146,962	$145,711	$140,300
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$20,811	$18,446	$18,309	$19,852	$16,940	$18,771	$18,720
Payroll taxes	$11,199	$4,119	$3,285	$3,111	$3,446	$2,882	$3,778
Insurance-health/disability/life/etc.	$3,992	$3,352	$3,588	$3,406	$3,277	$3,051	$3,361
Retirement and/or profit sharing	$12,050	$12,287	$12,143	$11,134	$10,368	$11,319	$11,564
Dues, memberships, and license fees	$1,685	$1,175	$1,397	$1,402	$1,243	$1,144	$1,281
Meetings and travel	$1,676	$1,762	$2,094	$1,874	$1,696	$1,709	$1,813
Other physician benefits	*	$1,665	$2,140	$1,586	$1,752	$1,587	$1,739
NET INCOME AVAILABLE FOR DISTRIBUTION	$98,538	$112,732	$123,756	$134,227	$130,022	$127,152	$121,353
RETAINED EARNINGS	$9,234	$4,799	$5,569	$9,366	$9,027	$5,877	$6,600

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 5F: Mean Expenses as a Percent of Cash Collections by Size of Medical Group for Multispecialty Groups (continued from Page 15)

EXPENSE CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	3.47%	2.63%	3.23%	3.27%	3.71%	3.65%	3.22%
Drugs and medications	2.74%	1.32%	1.56%	1.42%	1.94%	1.43%	1.57%
General medical supplies/instruments	2.50%	1.49%	1.60%	1.73%	1.81%	2.24%	1.82%
Laundry and linens	.17%	.18%	.15%	.14%	.20%	.17%	.17%
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	7.53%	6.97%	6.51%	6.57%	6.79%	6.77%	6.81%
Rental/depreciation/occupancy	6.55%	5.84%	5.77%	5.45%	5.58%	5.49%	5.70%
Utilities	1.37%	.86%	.77%	.93%	.74%	.73%	.83%
Housekeeping and maintenance supplies	.21%	.30%	.22%	.28%	.31%	.28%	.27%
Contracted janitorial services	.84%	.61%	.49%	.40%	.44%	.40%	.49%
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	2.15%	1.66%	1.65%	2.00%	2.05%	1.99%	1.85%
Rental and depreciation	2.05%	1.54%	1.31%	1.69%	1.75%	1.52%	1.57%
Other furniture and equipment expenses	.42%	.51%	.35%	.47%	.48%	.47%	.46%
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	1.59%	1.49%	1.34%	1.45%	1.18%	1.43%	1.42%
TELEPHONE EXPENSES SUBTOTAL	1.12%	1.16%	1.10%	1.12%	1.12%	1.01%	1.11%
INSURANCE PREMIUMS SUBTOTAL	3.98%	3.47%	3.49%	3.78%	3.46%	3.35%	3.54%
Professional liability	5.30%	3.25%	3.11%	3.46%	3.43%	3.36%	3.42%
Other insurance	.37%	.31%	.38%	.21%	.17%	.20%	.27%
OUTSIDE PROFESSIONAL FEES SUBTOTAL	1.50%	1.20%	1.26%	.94%	1.00%	1.19%	1.19%
Medical (nonphysician) professionals	*	.24%	1.33%	.63%	.38%	.48%	.64%
Legal and accounting	.46%	.56%	.47%	.38%	.43%	.47%	.47%
Management consultants	*	.50%	.36%	.24%	.12%	.22%	.30%
Other nonphysician consultants	*	.35%	.21%	.30%	.34%	.33%	.31%
PROMOTION AND MARKETING EXPENSES SUBTOTAL	.66%	.49%	.55%	.47%	.60%	.69%	.57%
GROUP INTEREST EXPENSES SUBTOTAL	1.41%	.96%	.70%	.64%	.50%	.96%	.84%
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	2.49%	2.12%	1.90%	1.88%	2.48%	2.57%	2.20%
TOTAL NONPHYSICIAN EXPENSES	53.51%	52.62%	52.93%	53.35%	54.56%	57.68%	53.97%

Table 5H: Mean Expenses and Earnings as a Percent of Cash Collections by Size of Medical Group for Multispecialty Groups

EXPENSE OR EARNINGS CATEGORY	NUMBER OF FTE PHYSICIANS CATEGORY						ALL GROUPS
	6 OR FEWER	6.1 TO 15.0	15.1 TO 25.0	25.1 TO 35.0	35.1 TO 50.0	50.1 OR MORE	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	5.00%	3.09%	3.35%	2.50%	2.28%	2.25%	2.86%
Fees to consulting pathologists	*	.46%	.66%	*	*	.12%	.40%
Fees to consulting radiologists	*	2.06%	1.38%	1.22%	1.64%	1.15%	1.54%
Fees to other consulting physicians	*	1.53%	2.74%	2.16%	1.23%	1.85%	1.92%
NET INCOME BEFORE DISTRIBUTION TO GROUP	45.24%	45.85%	44.99%	44.92%	43.73%	40.78%	44.36%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	7.21%	6.62%	5.85%	5.92%	5.14%	5.41%	6.02%
Payroll taxes	4.21%	1.50%	1.06%	.96%	1.11%	.84%	1.26%
Insurance-health/disability/life/etc.	1.44%	1.22%	1.14%	.99%	1.02%	.86%	1.07%
Retirement and/or profit sharing	4.13%	4.30%	3.68%	3.31%	3.10%	3.20%	3.58%
Dues, memberships, and license fees	.56%	.42%	.45%	.42%	.39%	.33%	.41%
Meetings and travel	.55%	.63%	.62%	.56%	.49%	.48%	.56%
Other physician benefits	*	.60%	.64%	.44%	.53%	.45%	.53%
NET INCOME AVAILABLE FOR DISTRIBUTION	34.84%	39.34%	38.61%	39.02%	38.60%	35.50%	37.90%
RETAINED EARNINGS	2.52%	1.96%	1.71%	2.74%	2.67%	1.58%	2.04%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 6A: **Mean Number of FTE Employees per FTE Physician by Geographic Section for Multispecialty Groups**

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EMPLOYEE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.95	4.22	4.32	4.15	4.18
Executive staff	.19	.14	.16	.15	.15
Business office	.52	.58	.69	.56	.59
Data processing	.17	.18	.17	.17	.17
Other administrative	.24	.17	.21	.20	.20
Registered nurses	.55	.54	.52	.51	.53
Licensed practical nurses, aides, etc.	.60	.69	.94	.75	.75
Medical receptionists	.55	.60	.50	.62	.57
Medical secretaries/transcribers	.31	.26	.25	.22	.25
Medical records	.27	.33	.34	.34	.32
Physician extenders	.26	.16	.11	.09	.15
Laboratory	.34	.37	.33	.34	.35
Radiology	.26	.22	.23	.22	.23
Physical therapy	.08	.10	.09	.12	.10
Optical	.12	.07	.07	.08	.08
Housekeeping, maintenance, and security	.17	.17	.18	.15	.17
Certified registered nurse anesthetists	*	.13	.14	*	.14
Other support	.35	.29	.35	.30	.31

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Graph 6A: **Mean Number of FTE Employees per FTE Physician by Geographic Section for Multispecialty Groups**

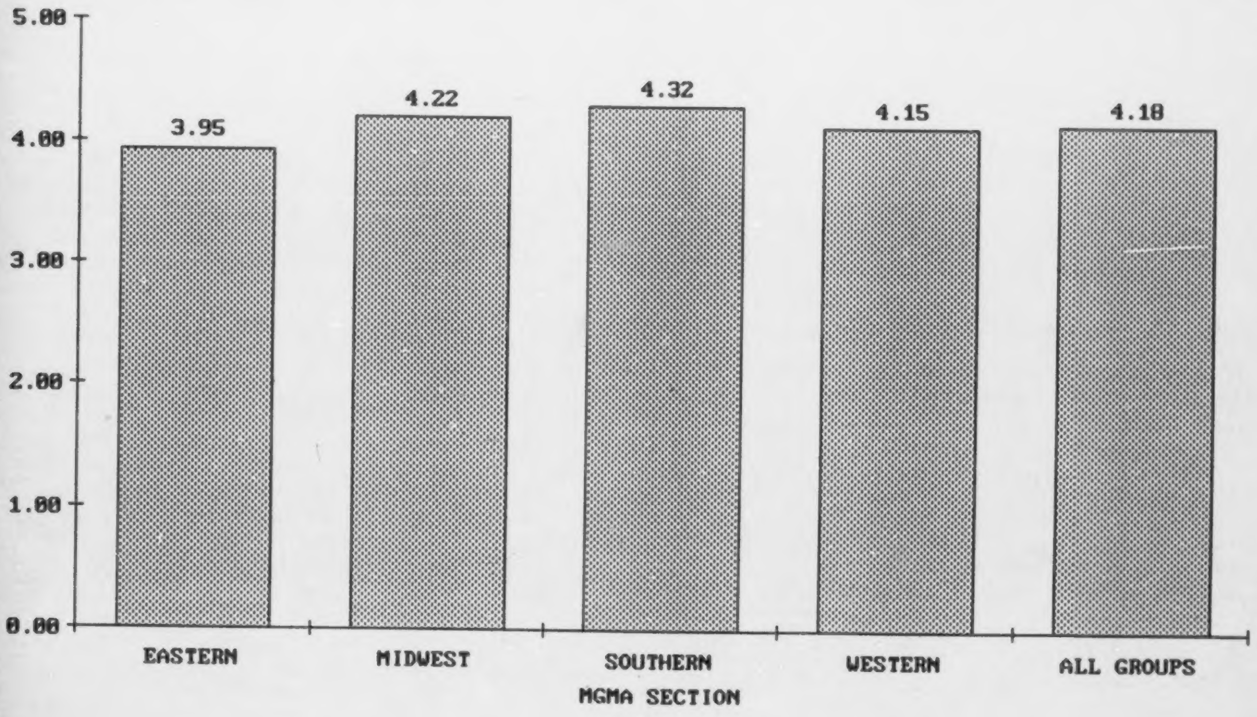

Table 6B: Mean Revenue per FTE Physician by Geographic Section for Multispecialty Groups

REVENUE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
NUMBER OF RESPONDING MEDICAL GROUPS	51	123	74	83	331
GROSS FEE-FOR-SERVICE CHARGES	$317,329	$311,715	$366,616	$280,155	$317,377
Adjustments	$42,743	$25,874	$35,228	$32,635	$32,216
ADJUSTED FEE-FOR-SERVICE CHARGES	$284,206	$291,157	$333,964	$253,481	$290,306
Bad debts and write-offs	$14,826	$12,714	$19,753	$12,717	$14,744
PATIENT CHARGES - PREPAID	$69,585	$82,012	$94,344	$130,491	$97,089
TOTAL PATIENT CHARGES	$344,172	$356,002	$399,632	$348,065	$362,350
FEE-FOR-SERVICE CASH COLLECTIONS	$249,878	$273,883	$311,020	$236,156	$269,011
Capitation revenue	$109,064	$83,361	$73,679	$125,764	$97,880
Other prepaid revenue	$100,169	$17,275	$10,764	$29,033	$34,990
All prepaid pro./med. purchased serv.	$133,135	$53,270	$23,338	$48,729	$58,228
TOTAL NET PREPAID REVENUE	$84,872	$63,008	$69,085	$96,708	$76,947
OTHER REVENUE	$12,917	$6,841	$5,707	$5,112	$7,021
TOTAL CASH COLLECTIONS	$299,515	$317,055	$338,294	$299,772	$314,767

Table 6C: Mean Accounts Receivable Aging by Geographic Section for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
TOTAL ACCOUNTS RECEIVABLE - $ PER FTE PHY.	$87,353	$87,145	$114,367	$81,329	$91,964
Accounts receivable - 0 to 30 days	$26,633	$24,722	$27,094	$24,606	$25,515
Accounts receivable - 31 to 60 days	$17,244	$16,150	$18,177	$14,630	$16,380
Accounts receivable - 61 to 90 days	$10,471	$10,812	$11,618	$8,894	$10,449
Accounts receivable - 91 TO 120 days	$8,412	$7,312	$10,472	$6,917	$8,093
Accounts receivable - over 120 days	$31,513	$28,416	$49,594	$25,837	$33,085
PER CENT OF TOTAL ACCOUNTS RECEIVABLE	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts receivable - 0 to 30 days	29.97%	30.07%	24.82%	31.75%	29.29%
Accounts receivable - 31 to 60 days	19.06%	18.74%	16.87%	18.17%	18.21%
Accounts receivable - 61 to 90 days	11.48%	12.17%	10.50%	10.83%	11.34%
Accounts receivable - 91 to 120 days	8.26%	8.57%	8.91%	8.03%	8.46%
Accounts receivable - over 120 days	31.45%	30.72%	38.98%	31.59%	32.95%

Table 6D: Mean Management Ratios by Geographic Section for Multispecialty Groups

RATIOS AND PERCENTAGES	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
ACCOUNTS RECEIVABLE RATIO	3.82	3.64	4.18	4.05	3.90
GROSS COLLECTION PERCENTAGE	80.90%	87.25%	84.33%	85.02%	85.06%
ADJUSTED COLLECTION PERCENTAGE	93.61%	94.39%	91.85%	95.48%	93.97%
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.95	4.22	4.32	4.15	4.18

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 6E: Mean Expenses per FTE Physician by Geographic Section for Multispecialty Groups

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EXPENSE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
NONPHYSICIAN SALARIES SUBTOTAL	$63,447	$66,625	$66,383	$70,948	$67,171
Group practice executive staff	$6,477	$5,475	$5,535	$6,187	$5,800
Business office personnel	$8,166	$7,833	$9,813	$10,368	$8,969
Data processing personnel	$2,701	$2,568	$2,172	$2,573	$2,495
Other administrative personnel	$4,714	$3,031	$2,839	$3,147	$3,244
Registered nurses	$9,444	$10,975	$9,585	$10,795	$10,435
Licensed practical nurses, aides, etc.	$10,071	$9,730	$12,553	$10,229	$10,522
Medical receptionists	$6,511	$7,807	$6,308	$8,018	$7,376
Medical secretaries/transcribers	$4,493	$4,012	$3,858	$3,914	$4,026
Medical records personnel	$2,864	$4,044	$3,670	$4,318	$3,879
Physician extenders	$4,623	$4,620	$2,491	$2,938	$3,832
Laboratory personnel	$5,554	$6,058	$5,981	$6,929	$6,201
Radiology personnel	$3,575	$3,827	$4,503	$4,504	$4,135
Physical therapy personnel	$1,611	$2,993	$1,887	$3,255	$2,722
Optical personnel	$1,305	$1,238	$1,345	$1,546	$1,316
Housekeeping/maintenance/security pers.	$2,119	$2,143	$2,334	$1,991	$2,139
Certified registered nurse anesthetists	*	$6,859	$7,232	*	$7,022
Other support personnel	$3,614	$4,722	$5,517	$4,216	$4,649
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$13,500	$15,057	$14,583	$15,057	$14,716
Taxes - FICA, payroll, etc.	$4,921	$6,274	$6,154	$7,029	$6,255
Insurance-health/disability/life/etc.	$4,101	$4,477	$3,819	$4,294	$4,234
Retirement and/or profit sharing	$4,031	$5,210	$5,023	$4,260	$4,767
Other employee benefits	$1,479	$1,080	$1,088	$1,101	$1,134
DATA PROCESSING EXPENSES SUBTOTAL	$4,293	$4,110	$4,096	$4,392	$4,206
Service bureau fees	$2,746	$2,950	$3,135	$2,677	$2,868
Equipment rental/depreciation	$2,016	$1,985	$2,206	$2,230	$2,096
Equipment maintenance	$955	$892	$897	$880	$897
Data processing supplies	$578	$754	$582	$617	$655
Other data processing expenses	$723	$480	$985	$1,317	$818
LABORATORY EXPENSES SUBTOTAL	$9,188	$9,945	$9,939	$8,557	$9,471
Fees for outside laboratory services	$5,748	$4,785	$3,663	$4,400	$4,550
Equipment rental/depreciation	$1,346	$1,008	$1,239	$979	$1,089
Equipment maintenance	$361	$288	$405	$328	$332
Laboratory supplies	$3,755	$4,320	$4,515	$3,636	$4,107
Other laboratory expenses	$621	$721	$181	$287	$486
RADIOLOGY EXPENSES SUBTOTAL	$5,595	$5,625	$7,789	$6,258	$6,282
Fees for outside radiology services	$4,219	$3,393	$2,916	$3,235	$3,397
Equipment rental/depreciation	$1,463	$1,766	$2,898	$1,858	$2,009
Equipment maintenance	$636	$594	$1,111	$732	$743
Radiology supplies	$1,971	$2,490	$3,119	$2,364	$2,531
Other radiology expenses	$260	$1,134	$1,025	$457	$842
PHYSICAL THERAPY EXPENSES SUBTOTAL	$728	$1,055	$1,745	$1,645	$1,374
Equipment rental/depreciation	*	$332	$160	$258	$268
Equipment maintenance	*	$28	$101	$95	$67
Physical therapy supplies	$132	$476	$181	$729	$480
Other physical therapy expenses	*	$624	$613	$1,950	$1,033
OPTICAL EXPENSES SUBTOTAL	$3,876	$2,263	$2,518	$2,752	$2,597
Equipment rental/depreciation	*	$280	*	$294	$285
Equipment maintenance	*	$21	*	$50	$29
Optical supplies	$1,796	$1,973	$1,543	$2,355	$1,979
Other optical expenses	*	$462	*	$216	$395

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 6E is continued on Page 22

Table 6F: Mean Expenses as a Percent of Cash Collections by Geographic Section for Multispecialty Groups

EXPENSE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
NONPHYSICIAN SALARIES SUBTOTAL	21.36%	21.13%	19.76%	23.70%	21.51%
Group practice executive staff	2.31%	1.79%	1.63%	2.12%	1.91%
Business office personnel	2.92%	2.50%	2.95%	3.40%	2.89%
Data processing personnel	.92%	.83%	.64%	.83%	.80%
Other administrative personnel	1.48%	.92%	.79%	1.13%	1.03%
Registered nurses	3.29%	3.21%	2.62%	3.74%	3.24%
Licensed practical nurses, aides, etc.	3.53%	3.11%	3.80%	3.31%	3.37%
Medical receptionists	2.40%	2.34%	1.86%	2.65%	2.33%
Medical secretaries/transcribers	1.46%	1.21%	1.07%	1.29%	1.24%
Medical records personnel	1.00%	1.28%	1.09%	1.37%	1.22%
Physician extenders	1.59%	1.51%	.79%	.96%	1.26%
Laboratory personnel	1.94%	1.84%	1.74%	2.30%	1.95%
Radiology personnel	1.24%	1.16%	1.28%	1.45%	1.28%
Physical therapy personnel	.55%	.83%	.51%	.96%	.78%
Optical personnel	.49%	.35%	.43%	.48%	.40%
Housekeeping/maintenance/security pers.	.72%	.64%	.64%	.64%	.65%
Certified registered nurse anesthetists	*	1.70%	2.06%	*	1.86%
Other support personnel	.99%	1.34%	1.54%	1.19%	1.31%
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	4.54%	4.72%	4.36%	5.03%	4.69%
Taxes - FICA, payroll, etc.	1.68%	1.89%	1.85%	2.38%	1.98%
Insurance-health/disability/life/etc.	1.41%	1.34%	1.13%	1.39%	1.31%
Retirement and/or profit sharing	1.37%	1.60%	1.45%	1.41%	1.48%
Other employee benefits	.52%	.33%	.33%	.37%	.36%
DATA PROCESSING EXPENSES SUBTOTAL	1.37%	1.32%	1.28%	1.45%	1.35%
Service bureau fees	.86%	.94%	.93%	.87%	.91%
Equipment rental/depreciation	.74%	.61%	.69%	.78%	.68%
Equipment maintenance	.34%	.29%	.28%	.30%	.29%
Data processing supplies	.20%	.23%	.18%	.19%	.21%
Other data processing expenses	.23%	.14%	.29%	.36%	.24%
LABORATORY EXPENSES SUBTOTAL	3.16%	3.17%	3.01%	2.84%	3.04%
Fees for outside laboratory services	2.21%	1.53%	1.08%	1.39%	1.48%
Equipment rental/depreciation	.46%	.29%	.35%	.34%	.34%
Equipment maintenance	.13%	.09%	.11%	.11%	.10%
Laboratory supplies	1.30%	1.33%	1.29%	1.25%	1.30%
Other laboratory expenses	.21%	.16%	.06%	.09%	.13%
RADIOLOGY EXPENSES SUBTOTAL	1.90%	1.64%	2.23%	1.90%	1.88%
Fees for outside radiology services	1.49%	.95%	.91%	.95%	1.03%
Equipment rental/depreciation	.46%	.50%	.78%	.61%	.58%
Equipment maintenance	.22%	.16%	.29%	.23%	.22%
Radiology supplies	.67%	.74%	.89%	.76%	.77%
Other radiology expenses	.08%	.25%	.27%	.12%	.20%
PHYSICAL THERAPY EXPENSES SUBTOTAL	.26%	.28%	.47%	.49%	.39%
Equipment rental/depreciation	*	.08%	.04%	.10%	.08%
Equipment maintenance	*	.01%	.02%	.04%	.02%
Physical therapy supplies	.05%	.13%	.05%	.25%	.15%
Other physical therapy expenses	*	.14%	.17%	.54%	.27%
OPTICAL EXPENSES SUBTOTAL	1.09%	.64%	.73%	.84%	.75%
Equipment rental/depreciation	*	.07%	*	.09%	.08%
Equipment maintenance	*	.01%	*	.02%	.01%
Optical supplies	.67%	.55%	.50%	.77%	.60%
Other optical expenses	*	.10%	*	.05%	.09%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 6F is continued on Page 23

Table 6E: Mean Expenses per FTE Physician by Geographic Section for Multispecialty Groups (continued from Page 20)

EXPENSE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	$9,287	$11,161	$10,756	$8,989	$10,237
Drugs and medications	$5,184	$5,469	$5,982	$3,976	$5,134
General medical supplies/instruments	$4,974	$6,186	$6,148	$5,500	$5,837
Laundry and linens	$392	$618	$519	$548	$549
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$17,896	$21,429	$21,389	$22,249	$21,098
Rental/depreciation/occupancy	$14,720	$18,242	$18,057	$19,350	$18,031
Utilities	$2,190	$2,792	$2,608	$2,595	$2,621
Housekeeping and maintenance supplies	$776	$934	$862	$880	$883
Contracted janitorial services	$1,434	$1,527	$1,489	$1,487	$1,497
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$6,376	$5,678	$7,135	$4,775	$5,887
Rental and depreciation	$4,955	$4,721	$6,636	$3,995	$5,007
Other furniture and equipment expenses	$1,588	$1,324	$1,298	$1,683	$1,450
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$3,910	$4,277	$4,682	$4,379	$4,337
TELEPHONE EXPENSES SUBTOTAL	$3,209	$3,329	$3,433	$3,712	$3,431
INSURANCE PREMIUMS SUBTOTAL	$12,254	$11,489	$10,144	$10,508	$11,052
Professional liability	$12,340	$11,309	$9,771	$10,206	$10,836
Other insurance	$811	$753	$738	$1,049	$833
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$3,760	$3,923	$3,278	$4,298	$3,848
Medical (nonphysician) professionals	$722	$2,491	$1,276	$3,849	$2,409
Legal and accounting	$1,927	$1,664	$1,023	$1,348	$1,479
Management consultants	$1,352	$1,174	$819	$853	$1,055
Other nonphysician consultants	$994	$902	$1,291	$1,041	$1,008
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$1,929	$1,761	$1,830	$1,866	$1,835
GROUP INTEREST EXPENSES SUBTOTAL	$2,694	$3,052	$2,124	$2,410	$2,623
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$10,421	$5,619	$5,676	$8,875	$7,100
TOTAL NONPHYSICIAN EXPENSES	$158,180	$170,377	$168,835	$174,837	$169,272

Table 6G: Mean Expenses and Earnings per FTE Physician by Geographic Section for Multispecialty Groups

EXPENSE OR EARNINGS CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	$9,177	$9,905	$7,209	$8,498	$8,910
Fees to consulting pathologists	*	$1,455	*	$1,610	$1,509
Fees to consulting radiologists	$4,184	$4,967	$5,677	$4,851	$4,996
Fees to other consulting physicians	$6,515	$7,691	$1,990	$6,330	$6,374
NET INCOME BEFORE DISTRIBUTION TO GROUP	$137,197	$140,074	$165,562	$120,020	$140,300
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$22,003	$19,194	$20,308	$14,566	$18,720
Payroll taxes	$3,092	$3,734	$4,638	$3,491	$3,778
Insurance-health/disability/life/etc.	$3,239	$3,518	$3,184	$3,334	$3,361
Retirement and/or profit sharing	$12,115	$12,382	$12,519	$8,776	$11,564
Dues, memberships, and license fees	$1,459	$1,246	$1,161	$1,338	$1,281
Meetings and travel	$2,382	$1,814	$1,915	$1,391	$1,813
Other physician benefits	$2,790	$1,686	$1,951	$1,554	$1,856
NET INCOME AVAILABLE FOR DISTRIBUTION	$117,999	$119,422	$144,139	$105,048	$121,353
RETAINED EARNINGS	$6,741	$6,856	$5,711	$6,871	$6,600

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 6F: Mean Expenses as a Percent of Cash Collections by Geographic Section for Multispecialty Groups (continued from Page 21)

EXPENSE CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	2.97%	3.48%	3.12%	3.07%	3.22%
Drugs and medications	1.75%	1.63%	1.65%	1.36%	1.57%
General medical supplies/instruments	1.77%	1.86%	1.78%	1.82%	1.82%
Laundry and linens	.13%	.18%	.15%	.19%	.17%
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	6.22%	6.80%	6.35%	7.61%	6.81%
Rental/depreciation/occupancy	5.14%	5.62%	5.27%	6.46%	5.70%
Utilities	.76%	.88%	.76%	.87%	.83%
Housekeeping and maintenance supplies	.25%	.29%	.25%	.29%	.27%
Contracted janitorial services	.53%	.50%	.47%	.50%	.49%
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	1.96%	1.87%	2.05%	1.59%	1.85%
Rental and depreciation	1.63%	1.48%	1.92%	1.35%	1.57%
Other furniture and equipment expenses	.59%	.42%	.36%	.52%	.46%
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	1.33%	1.38%	1.37%	1.58%	1.42%
TELEPHONE EXPENSES SUBTOTAL	1.12%	1.05%	1.03%	1.25%	1.11%
INSURANCE PREMIUMS SUBTOTAL	3.95%	3.64%	3.02%	3.62%	3.54%
Professional liability	4.11%	3.48%	2.82%	3.45%	3.42%
Other insurance	.29%	.24%	.22%	.35%	.27%
OUTSIDE PROFESSIONAL FEES SUBTOTAL	1.20%	1.15%	1.00%	1.40%	1.19%
Medical (nonphysician) professionals	.22%	.58%	.33%	1.26%	.68%
Legal and accounting	.66%	.52%	.29%	.45%	.47%
Management consultants	.48%	.31%	.26%	.28%	.32%
Other nonphysician consultants	.34%	.27%	.35%	.37%	.31%
PROMOTION AND MARKETING EXPENSES SUBTOTAL	.57%	.55%	.53%	.62%	.57%
GROUP INTEREST EXPENSES SUBTOTAL	.83%	.99%	.68%	.76%	.84%
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	3.17%	1.77%	1.69%	2.79%	2.20%
TOTAL NONPHYSICIAN EXPENSES	52.73%	53.94%	50.14%	58.20%	53.97%

Table 6H: Mean Expenses and Earnings as a Percent of Cash Collections by Geographic Section for Multispecialty Groups

EXPENSE OR EARNINGS CATEGORY	MGMA SECTION				ALL GROUPS
	EASTERN SECTION	MIDWEST SECTION	SOUTHERN SECTION	WESTERN SECTION	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	2.97%	3.10%	2.22%	2.95%	2.86%
Fees to consulting pathologists	*	.45%	*	.52%	.48%
Fees to consulting radiologists	1.60%	1.52%	1.57%	1.67%	1.58%
Fees to other consulting physicians	2.36%	2.15%	.66%	1.95%	1.90%
NET INCOME BEFORE DISTRIBUTION TO GROUP	45.93%	43.99%	48.66%	40.09%	44.36%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	7.31%	6.12%	6.20%	4.93%	6.02%
Payroll taxes	1.13%	1.19%	1.49%	1.25%	1.26%
Insurance-health/disability/life/etc.	1.13%	1.11%	.95%	1.09%	1.07%
Retirement and/or profit sharing	4.01%	3.81%	3.59%	2.87%	3.58%
Dues, memberships, and license fees	.51%	.38%	.33%	.45%	.41%
Meetings and travel	.81%	.54%	.54%	.48%	.56%
Other physician benefits	.96%	.50%	.57%	.48%	.57%
NET INCOME AVAILABLE FOR DISTRIBUTION	38.51%	37.39%	42.01%	34.49%	37.90%
RETAINED EARNINGS	2.05%	2.02%	1.88%	2.24%	2.04%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 7A: Mean Number of FTE Employees per FTE Physician by Percent Prepaid Income for Multispecialty Groups

EMPLOYEE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.95	3.94	4.38	4.61	5.32	4.18
Executive staff	.15	.14	.14	.15	.25	.15
Business office	.62	.56	.55	.57	.67	.59
Data processing	.18	.17	.17	.18	.17	.17
Other administrative	.20	.14	.22	.24	.26	.20
Registered nurses	.54	.45	.64	.58	.41	.53
Licensed practical nurses, aides, etc.	.73	.69	.78	.74	1.08	.75
Medical receptionists	.51	.53	.58	.72	.88	.57
Medical secretaries/transcribers	.27	.24	.29	.19	.20	.25
Medical records	.31	.30	.32	.34	.46	.32
Physician extenders	.16	.11	.14	.11	.29	.15
Laboratory	.34	.36	.37	.34	.34	.35
Radiology	.19	.23	.29	.25	.25	.23
Physical therapy	.10	.11	.09	.10	.09	.10
Optical	.09	.07	.07	.06	.12	.08
Housekeeping, maintenance, and security	.17	.15	.18	.17	.20	.17
Certified registered nurse anesthetists	.14	.11	*	*	*	.13
Other support	.26	.33	.25	.50	.29	.31

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Graph 7A: Mean Number of FTE Employees per FTE Physician by Percent Prepaid Income for Multispecialty Groups

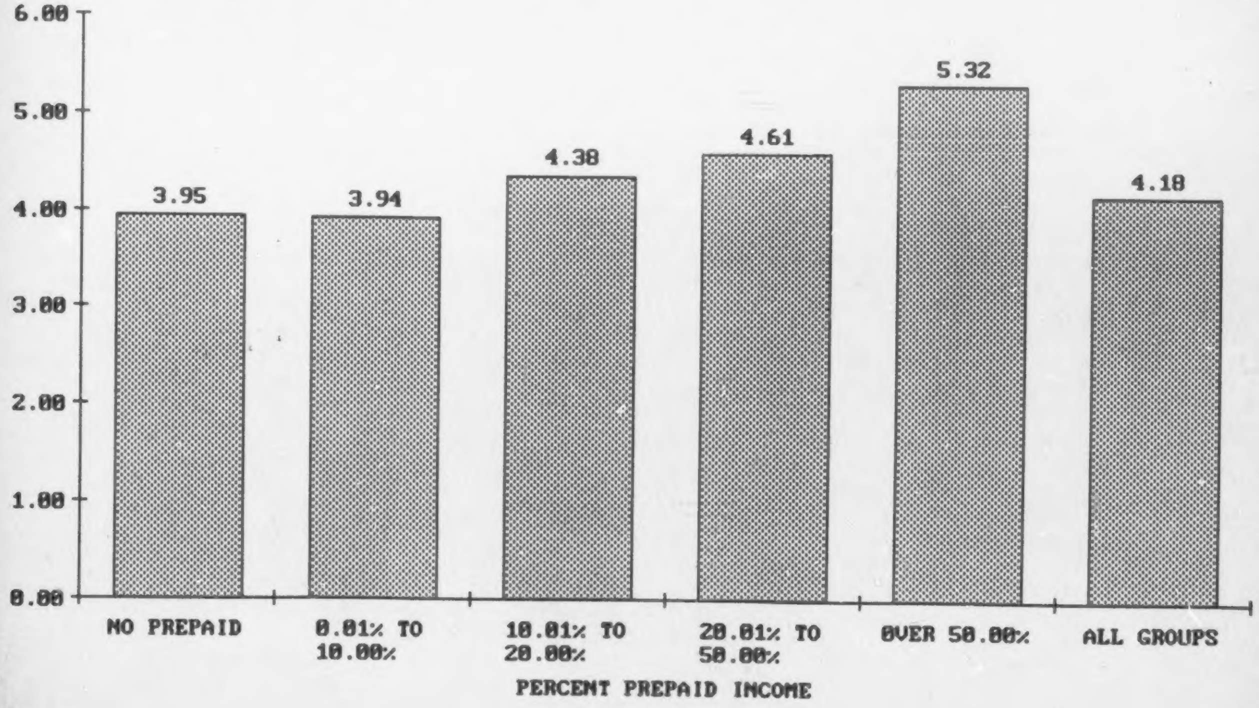

Table 7B: Mean Revenue per FTE Physician by Percent Prepaid Income for Multispecialty Groups

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REVENUE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
NUMBER OF RESPONDING MEDICAL GROUPS	160	70	38	35	28	331
GROSS FEE-FOR-SERVICE CHARGES	$355,191	$327,639	$311,555	$265,894	$125,490	$317,377
Adjustments	$31,402	$39,496	$30,812	$27,675	$20,757	$32,216
ADJUSTED FEE-FOR-SERVICE CHARGES	$327,793	$288,652	$289,403	$240,626	$119,141	$290,306
Bad debts and write-offs	$17,146	$12,365	$10,139	$16,897	$8,772	$14,744
PATIENT CHARGES - PREPAID	*	$19,673	$65,514	$146,167	$267,480	$96,773
TOTAL PATIENT CHARGES	$357,960	$342,321	$368,487	$403,169	$381,121	$362,350
FEE-FOR-SERVICE CASH COLLECTIONS	$309,256	$275,904	$266,150	$222,617	$92,307	$269,011
Capitation revenue	*	$15,791	$57,844	$129,104	$329,134	$97,880
Other prepaid revenue	*	$3,558	$16,753	$17,767	$93,134	$34,990
All prepaid pro./med. purchased serv.	*	$8,219	$22,825	$43,729	$154,324	$58,228
TOTAL NET PREPAID REVENUE	*	$13,139	$48,518	$110,060	$233,659	$76,947
OTHER REVENUE	$6,486	$8,394	$5,649	$5,912	$9,321	$7,021
TOTAL CASH COLLECTIONS	$313,043	$295,758	$318,979	$341,277	$333,289	$314,767

Table 7C: Mean Accounts Receivable Aging by Percent Prepaid Income for Multispecialty Groups

ACCOUNTS RECEIVABLE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
TOTAL ACCOUNTS RECEIVABLE - $ PER FTE PHY.	$104,418	$89,161	$93,971	$77,024	$44,522	$91,964
Accounts receivable - 0 to 30 days	$29,240	$25,556	$22,385	$21,141	$10,883	$25,515
Accounts receivable - 31 to 60 days	$18,284	$16,266	$15,167	$14,578	$7,970	$16,380
Accounts receivable - 61 to 90 days	$11,803	$10,381	$9,690	$8,868	$4,726	$10,449
Accounts receivable - 91 TO 120 days	$9,096	$7,856	$8,633	$6,692	$2,964	$3,093
Accounts receivable - over 120 days	$37,412	$30,837	$37,187	$25,435	$14,697	$33,085
PER CENT OF TOTAL ACCOUNTS RECEIVABLE	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts receivable - 0 to 30 days	29.53%	30.30%	28.15%	28.79%	27.12%	29.29%
Accounts receivable - 31 to 60 days	17.88%	18.15%	17.46%	19.64%	19.83%	18.21%
Accounts receivable - 61 to 90 days	11.34%	11.42%	10.77%	11.73%	11.44%	11.34%
Accounts receivable - 91 to 120 days	8.53%	8.18%	9.56%	8.45%	7.12%	8.46%
Accounts receivable - over 120 days	32.98%	31.96%	35.35%	31.36%	34.50%	32.95%

Table 7D: Mean Management Ratios by Percent Prepaid Income for Multispecialty Groups

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RATIOS AND PERCENTAGES	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
ACCOUNTS RECEIVABLE RATIO	3.81	3.65	3.79	4.08	5.29	3.90
GROSS COLLECTION PERCENTAGE	86.15%	84.64%	86.05%	85.78%	76.74%	85.06%
ADJUSTED COLLECTION PERCENTAGE	94.29%	95.15%	94.05%	94.41%	87.19%	93.97%
ALL FTE EMPLOYEES PER FTE PHYSICIAN	3.95	3.94	4.38	4.61	5.32	4.18

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 7E: Mean Expenses per FTE Physician by Percent Prepaid Income for Multispecialty Groups

EXPENSE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
NONPHYSICIAN SALARIES SUBTOTAL	$61,426	$64,095	$69,289	$79,859	$88,914	$67,171
Group practice executive staff	$5,548	$5,505	$5,980	$6,346	$7,247	$5,800
Business office personnel	$8,610	$9,230	$9,066	$7,373	$12,698	$8,969
Data processing personnel	$2,285	$2,557	$2,667	$3,042	$2,435	$2,495
Other administrative personnel	$2,961	$3,003	$3,115	$4,063	$4,347	$3,244
Registered nurses	$10,060	$8,681	$15,022	$12,092	$8,527	$10,435
Licensed practical nurses, aides, etc.	$10,006	$10,225	$11,465	$10,129	$13,723	$10,522
Medical receptionists	$6,355	$6,914	$7,467	$9,241	$12,642	$7,376
Medical secretaries/transcribers	$4,193	$3,339	$5,217	$3,532	$4,023	$4,026
Medical records personnel	$3,684	$3,303	$4,068	$4,301	$6,099	$3,879
Physician extenders	$4,274	$3,042	$3,155	$3,491	$6,363	$3,832
Laboratory personnel	$5,732	$6,532	$6,628	$7,345	$5,612	$6,201
Radiology personnel	$3,632	$4,162	$4,427	$5,599	$4,258	$4,135
Physical therapy personnel	$2,486	$2,868	$2,904	$2,715	$2,791	$2,722
Optical personnel	$1,275	$1,368	$915	$1,257	$1,917	$1,316
Housekeeping/maintenance/security pers.	$2,044	$1,904	$2,355	$2,946	$2,031	$2,139
Certified registered nurse anesthetists	$7,238	$5,419	*	*	*	$6,511
Other support personnel	$4,181	$3,278	$4,176	$9,905	$4,594	$4,649
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$14,068	$13,952	$14,575	$16,473	$18,327	$14,716
Taxes - FICA, payroll, etc.	$5,687	$6,257	$6,930	$7,350	$7,137	$6,255
Insurance-health/disability/life/etc.	$3,913	$3,688	$4,805	$5,336	$5,532	$4,234
Retirement and/or profit sharing	$5,120	$4,444	$4,332	$4,678	$4,435	$4,767
Other employee benefits	$1,097	$1,023	$1,018	$1,231	$1,708	$1,134
DATA PROCESSING EXPENSES SUBTOTAL	$3,853	$3,976	$3,947	$5,199	$5,904	$4,206
Service bureau fees	$3,125	$2,490	$2,192	$3,244	$3,051	$2,868
Equipment rental/depreciation	$1,952	$1,828	$2,299	$2,471	$2,929	$2,096
Equipment maintenance	$927	$805	$848	$1,119	$808	$897
Data processing supplies	$595	$542	$884	$934	$571	$655
Other data processing expenses	$828	$868	$708	$1,168	$263	$818
LABORATORY EXPENSES SUBTOTAL	$9,337	$9,194	$10,143	$8,115	$11,600	$9,471
Fees for outside laboratory services	$4,429	$3,683	$5,554	$4,064	$6,802	$4,550
Equipment rental/depreciation	$949	$1,460	$704	$849	$1,710	$1,089
Equipment maintenance	$359	$341	$293	$321	$204	$332
Laboratory supplies	$4,317	$4,214	$4,467	$3,448	$2,762	$4,107
Other laboratory expenses	$435	$442	$358	$980	*	$518
RADIOLOGY EXPENSES SUBTOTAL	$5,415	$6,659	$5,512	$8,394	$8,027	$6,282
Fees for outside radiology services	$3,269	$2,832	$3,133	$4,827	$3,887	$3,397
Equipment rental/depreciation	$1,577	$2,413	$1,442	$2,835	$2,831	$2,009
Equipment maintenance	$586	$933	$602	$1,115	$678	$743
Radiology supplies	$2,348	$2,475	$2,532	$3,859	$1,935	$2,531
Other radiology expenses	$1,015	$638	$134	$1,617	*	$901
PHYSICAL THERAPY EXPENSES SUBTOTAL	$1,495	$717	$2,268	$1,652	$875	$1,374
Equipment rental/depreciation	$158	$312	*	$377	*	$283
Equipment maintenance	$97	$38	$16	$36	*	$53
Physical therapy supplies	$754	$561	$342	$185	$252	$480
Other physical therapy expenses	$878	$361	$2,257	*	*	$1,140
OPTICAL EXPENSES SUBTOTAL	$2,987	$1,853	$3,213	$2,116	$2,506	$2,597
Equipment rental/depreciation	$315	*	*	$211	*	$271
Equipment maintenance	$45	*	*	$47	*	$46
Optical supplies	$2,229	$1,751	$2,138	$1,791	$1,573	$1,979
Other optical expenses	$433	*	*	$455	*	$441

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 7E is continued on Page 28

Table 7F: Mean Expenses as a Percent of Cash Collections by Percent Prepaid Income for Multispecialty Groups

EXPENSE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
NONPHYSICIAN SALARIES SUBTOTAL	19.84%	21.99%	21.56%	23.43%	27.28%	21.51%
Group practice executive staff	1.82%	1.96%	1.93%	1.83%	2.39%	1.91%
Business office personnel	2.77%	3.18%	2.73%	2.17%	4.04%	2.89%
Data processing personnel	.74%	.89%	.81%	.83%	.76%	.80%
Other administrative personnel	.93%	1.01%	.94%	1.14%	1.53%	1.03%
Registered nurses	3.18%	2.94%	4.39%	3.21%	2.79%	3.24%
Licensed practical nurses, aides, etc.	3.22%	3.47%	3.44%	2.94%	4.36%	3.37%
Medical receptionists	2.02%	2.35%	2.14%	2.63%	4.15%	2.33%
Medical secretaries/transcribers	1.30%	1.12%	1.51%	1.01%	1.16%	1.24%
Medical records personnel	1.19%	1.10%	1.23%	1.20%	1.90%	1.22%
Physician extenders	1.46%	1.02%	.95%	.98%	2.23%	1.26%
Laboratory personnel	1.85%	2.12%	1.94%	2.05%	1.83%	1.95%
Radiology personnel	1.13%	1.37%	1.32%	1.54%	1.38%	1.28%
Physical therapy personnel	.67%	.88%	.77%	.72%	.96%	.78%
Optical personnel	.37%	.41%	.26%	.37%	.68%	.40%
Housekeeping/maintenance/security pers.	.62%	.63%	.69%	.78%	.64%	.65%
Certified registered nurse anesthetists	2.04%	1.45%	*	*	*	1.80%
Other support personnel	1.18%	.99%	1.20%	2.48%	1.49%	1.31%
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	4.55%	4.79%	4.48%	4.68%	5.53%	4.69%
Taxes - FICA, payroll, etc.	1.82%	2.14%	2.03%	2.06%	2.27%	1.98%
Insurance-health/disability/life/etc.	1.24%	1.23%	1.42%	1.43%	1.74%	1.31%
Retirement and/or profit sharing	1.61%	1.46%	1.28%	1.28%	1.40%	1.48%
Other employee benefits	.36%	.34%	.30%	.35%	.57%	.36%
DATA PROCESSING EXPENSES SUBTOTAL	1.24%	1.38%	1.28%	1.55%	1.75%	1.35%
Service bureau fees	.98%	.84%	.73%	.94%	.94%	.91%
Equipment rental/depreciation	.63%	.65%	.72%	.73%	.99%	.68%
Equipment maintenance	.31%	.28%	.26%	.33%	.26%	.29%
Data processing supplies	.20%	.20%	.23%	.26%	.19%	.21%
Other data processing expenses	.25%	.24%	.20%	.35%	.08%	.24%
LABORATORY EXPENSES SUBTOTAL	3.09%	3.04%	3.15%	2.47%	3.37%	3.04%
Fees for outside laboratory services	1.50%	1.25%	1.64%	1.19%	2.10%	1.48%
Equipment rental/depreciation	.31%	.46%	.22%	.24%	.45%	.34%
Equipment maintenance	.12%	.11%	.09%	.08%	.07%	.10%
Laboratory supplies	1.38%	1.39%	1.29%	1.00%	.92%	1.30%
Other laboratory expenses	.12%	.15%	.11%	.20%	*	.14%
RADIOLOGY EXPENSES SUBTOTAL	1.66%	2.09%	1.67%	2.35%	2.12%	1.88%
Fees for outside radiology services	.99%	.92%	.91%	1.44%	1.16%	1.03%
Equipment rental/depreciation	.47%	.72%	.43%	.75%	.77%	.58%
Equipment maintenance	.17%	.28%	.17%	.30%	.20%	.22%
Radiology supplies	.71%	.82%	.76%	1.06%	.61%	.77%
Other radiology expenses	.25%	.17%	.04%	.31%	*	.22%
PHYSICAL THERAPY EXPENSES SUBTOTAL	.42%	.24%	.62%	.49%	.23%	.39%
Equipment rental/depreciation	.04%	.10%	*	.08%	*	.08%
Equipment maintenance	.02%	.01%	.01%	.01%	*	.01%
Physical therapy supplies	.23%	.19%	.09%	.05%	.09%	.15%
Other physical therapy expenses	.23%	.12%	.61%	*	*	.31%
OPTICAL EXPENSES SUBTOTAL	.83%	.58%	.98%	.59%	.70%	.75%
Equipment rental/depreciation	.09%	*	*	.05%	*	.08%
Equipment maintenance	.01%	*	*	.02%	*	.01%
Optical supplies	.67%	.55%	.64%	.52%	.54%	.60%
Other optical expenses	.09%	*	*	.10%	*	.10%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 7F is continued on Page 29

Medical Group Management Association
1988 Cost Survey Based on 1987 Data

Table 7E: Mean Expenses per FTE Physician by Percent Prepaid Income for Multispecialty Groups (continued from Page 26)

EXPENSE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	$9,449	$10,307	$11,082	$12,307	$10,724	$10,237
Drugs and medications	$4,826	$5,307	$5,919	$4,571	$6,028	$5,134
General medical supplies/instruments	$5,318	$5,706	$5,979	$8,215	$5,637	$5,837
Laundry and linens	$552	$449	$661	$635	$566	$549
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$20,145	$18,829	$20,983	$24,900	$27,620	$21,098
Rental/depreciation/occupancy	$16,982	$15,492	$18,846	$21,965	$25,486	$18,031
Utilities	$2,516	$2,537	$3,199	$2,693	$2,420	$2,621
Housekeeping and maintenance supplies	$893	$678	$1,028	$685	$1,547	$883
Contracted janitorial services	$1,451	$1,459	$1,744	$1,375	$1,673	$1,497
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$5,828	$5,217	$6,299	$6,445	$6,576	$5,887
Rental and depreciation	$5,262	$4,328	$4,598	$5,183	$6,142	$5,007
Other furniture and equipment expenses	$1,279	$1,583	$1,488	$1,827	$1,303	$1,450
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$4,310	$3,885	$4,347	$4,923	$4,894	$4,337
TELEPHONE EXPENSES SUBTOTAL	$3,141	$3,219	$3,744	$3,878	$4,600	$3,431
INSURANCE PREMIUMS SUBTOTAL	$11,788	$10,516	$10,196	$10,030	$10,634	$11,052
Professional liability	$11,818	$10,710	$9,907	$9,266	$8,908	$10,836
Other insurance	$802	$666	$796	$1,322	$911	$833
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$3,531	$3,370	$4,742	$4,268	$5,185	$3,848
Medical (nonphysician) professionals	$1,922	$2,146	$4,306	$2,823	$1,560	$2,409
Legal and accounting	$1,374	$1,545	$1,231	$1,793	$1,816	$1,479
Management consultants	$865	$1,008	$1,778	$827	$1,120	$1,055
Other nonphysician consultants	$1,259	$854	$954	$859	$801	$1,008
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$1,547	$1,804	$1,960	$1,971	$2,996	$1,835
GROUP INTEREST EXPENSES SUBTOTAL	$2,313	$2,700	$2,656	$2,546	$3,789	$2,623
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$6,018	$6,165	$9,030	$8,981	$10,227	$7,100
TOTAL NONPHYSICIAN EXPENSES	$157,278	$160,805	$175,309	$195,420	$218,096	$169,272

Table 7G: Mean Expenses and Earnings per FTE Physician by Percent Prepaid Income for Multispecialty Groups

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EXPENSE OR EARNINGS CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	$6,631	$7,597	$11,208	$13,361	$14,618	$8,910
Fees to consulting pathologists	$1,049	$1,110	$2,604	*	*	$1,424
Fees to consulting radiologists	$4,585	$5,423	$5,533	$4,405	*	$4,950
Fees to other consulting physicians	$4,797	$3,860	$6,804	$12,160	$12,404	$6,374
NET INCOME BEFORE DISTRIBUTION TO GROUP	$152,284	$130,177	$135,412	$137,840	$106,840	$140,300
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$19,804	$19,444	$20,664	$16,021	$11,423	$18,720
Payroll taxes	$4,117	$3,871	$3,656	$3,081	$2,602	$3,778
Insurance-health/disability/life/etc.	$3,215	$3,442	$3,801	$3,450	$3,065	$3,361
Retirement and/or profit sharing	$13,604	$11,051	$11,984	$8,533	$4,790	$11,564
Dues, memberships, and license fees	$1,304	$1,282	$1,363	$1,273	$1,004	$1,281
Meetings and travel	$1,813	$1,813	$2,366	$1,645	$1,141	$1,813
Other physician benefits	$1,600	$2,632	$2,040	$1,632	$601	$1,856
NET INCOME AVAILABLE FOR DISTRIBUTION	$132,119	$111,902	$113,638	$121,820	$95,881	$121,353
RETAINED EARNINGS	$6,666	$6,894	$4,961	$7,744	$6,593	$6,600

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 7F: Mean Expenses as a Percent of Cash Collections by Percent Prepaid Income for Multispecialty Groups (continued from Page 27)

EXPENSE CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	2.99%	3.48%	3.41%	3.57%	3.12%	3.22%
Drugs and medications	1.50%	1.72%	1.71%	1.26%	1.79%	1.57%
General medical supplies/instruments	1.65%	1.97%	1.78%	2.22%	1.77%	1.82%
Laundry and linens	.17%	.15%	.20%	.17%	.18%	.17%
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	6.55%	6.50%	6.44%	7.44%	8.80%	6.81%
Rental/depreciation/occupancy	5.43%	5.30%	5.50%	6.31%	8.02%	5.70%
Utilities	.81%	.86%	.99%	.71%	.77%	.83%
Housekeeping and maintenance supplies	.29%	.22%	.29%	.19%	.46%	.27%
Contracted janitorial services	.49%	.50%	.53%	.41%	.57%	.49%
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	1.79%	1.82%	1.96%	1.94%	1.97%	1.85%
Rental and depreciation	1.61%	1.50%	1.35%	1.48%	2.01%	1.57%
Other furniture and equipment expenses	.40%	.55%	.46%	.46%	.44%	.46%
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	1.43%	1.33%	1.35%	1.50%	1.56%	1.42%
TELEPHONE EXPENSES SUBTOTAL	1.02%	1.10%	1.16%	1.15%	1.46%	1.11%
INSURANCE PREMIUMS SUBTOTAL	3.78%	3.67%	3.15%	2.96%	3.12%	3.54%
Professional liability	3.71%	3.73%	2.87%	2.62%	2.67%	3.42%
Other insurance	.27%	.23%	.23%	.41%	.28%	.27%
OUTSIDE PROFESSIONAL FEES SUBTOTAL	1.14%	1.12%	1.23%	1.26%	1.46%	1.19%
Medical (nonphysician) professionals	.65%	.60%	.98%	.70%	.46%	.68%
Legal and accounting	.44%	.53%	.36%	.51%	.58%	.47%
Management consultants	.26%	.35%	.46%	.22%	.39%	.32%
Other nonphysician consultants	.39%	.31%	.24%	.25%	.27%	.31%
PROMOTION AND MARKETING EXPENSES SUBTOTAL	.48%	.62%	.54%	.59%	.88%	.57%
GROUP INTEREST EXPENSES SUBTOTAL	.80%	.89%	.83%	.73%	1.03%	.84%
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	1.89%	2.06%	2.63%	2.57%	3.10%	2.20%
TOTAL NONPHYSICIAN EXPENSES	50.85%	54.84%	53.88%	57.37%	65.57%	53.97%

Table 7H: Mean Expenses and Earnings as a Percent of Cash Collections by Percent Prepaid Income for Multispecialty Groups

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EXPENSE OR EARNINGS CATEGORY	PERCENT PREPAID INCOME					ALL GROUPS
	NO PREPAID	0.01% TO 10.00%	10.01% TO 20.00%	20.01% TO 50.00%	OVER 50.00%	
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	2.19%	2.57%	3.80%	3.90%	4.22%	2.86%
Fees to consulting pathologists	.35%	.38%	.82%	*	*	.46%
Fees to consulting radiologists	1.44%	1.84%	1.82%	1.16%	*	1.58%
Fees to other consulting physicians	1.45%	1.31%	2.02%	3.07%	3.96%	1.90%
NET INCOME BEFORE DISTRIBUTION TO GROUP	48.00%	43.55%	43.32%	40.29%	32.02%	44.36%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	6.43%	6.51%	6.41%	4.86%	3.43%	6.02%
Payroll taxes	1.38%	1.39%	1.09%	.90%	.86%	1.26%
Insurance-health/disability/life/etc.	1.04%	1.17%	1.15%	.95%	1.00%	1.07%
Retirement and/or profit sharing	4.22%	3.59%	3.59%	2.45%	1.42%	3.58%
Dues, memberships, and license fees	.42%	.44%	.39%	.36%	.31%	.41%
Meetings and travel	.55%	.61%	.68%	.49%	.35%	.56%
Other physician benefits	.51%	.82%	.58%	.44%	.21%	.57%
NET INCOME AVAILABLE FOR DISTRIBUTION	41.19%	36.77%	36.07%	35.42%	28.35%	37.90%
RETAINED EARNINGS	2.15%	2.11%	1.32%	2.18%	2.22%	2.04%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 8A: Mean Number of FTE Employees per FTE Physician for Selected Single Specialty Groups

EMPLOYEE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
ALL FTE EMPLOYEES PER FTE PHYSICIAN	1.40	3.92	4.12	2.96	3.40	4.53	3.82	8.13
Executive staff	.10	.26	.27	*	.19	.26	.28	.42
Business office	.36	.96	.76	.37	.56	1.11	.64	1.15
Data processing	.15	.31	.27	*	.19	.36	.27	.33
Other administrative	*	.28	.25	*	.17	*	.29	.65
Registered nurses	*	.66	.56	.61	.53	.43	.74	.74
Licensed practical nurses, aides, etc.	*	.62	.89	.38	.58	*	.81	1.92
Medical receptionists	*	.44	.68	.53	.46	.64	.65	1.18
Medical secretaries/transcribers	*	.45	.32	.23	.32	.61	.27	.48
Medical records	*	.29	.31	*	.30	.33	.27	.32
Physician extenders	*	.72	.52	*	*	*	.49	1.47
Laboratory	*	.27	.41	*	.38	*	.43	*
Radiology	*	.32	.26	*	.23	*	.40	*
Physical therapy	*	*	*	*	*	*	*	*
Optical	*	*	*	*	*	*	*	1.32
Housekeeping, maintenance, and security	*	.14	.19	*	.14	*	.18	.36
Certified registered nurse anesthetists	1.11	*	*	*	*	*	*	*
Other support	*	.70	.31	*	.43	.45	.57	1.75

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Graph 8A: Mean Number of FTE Employees per FTE Physician for Selected Single Specialty Groups

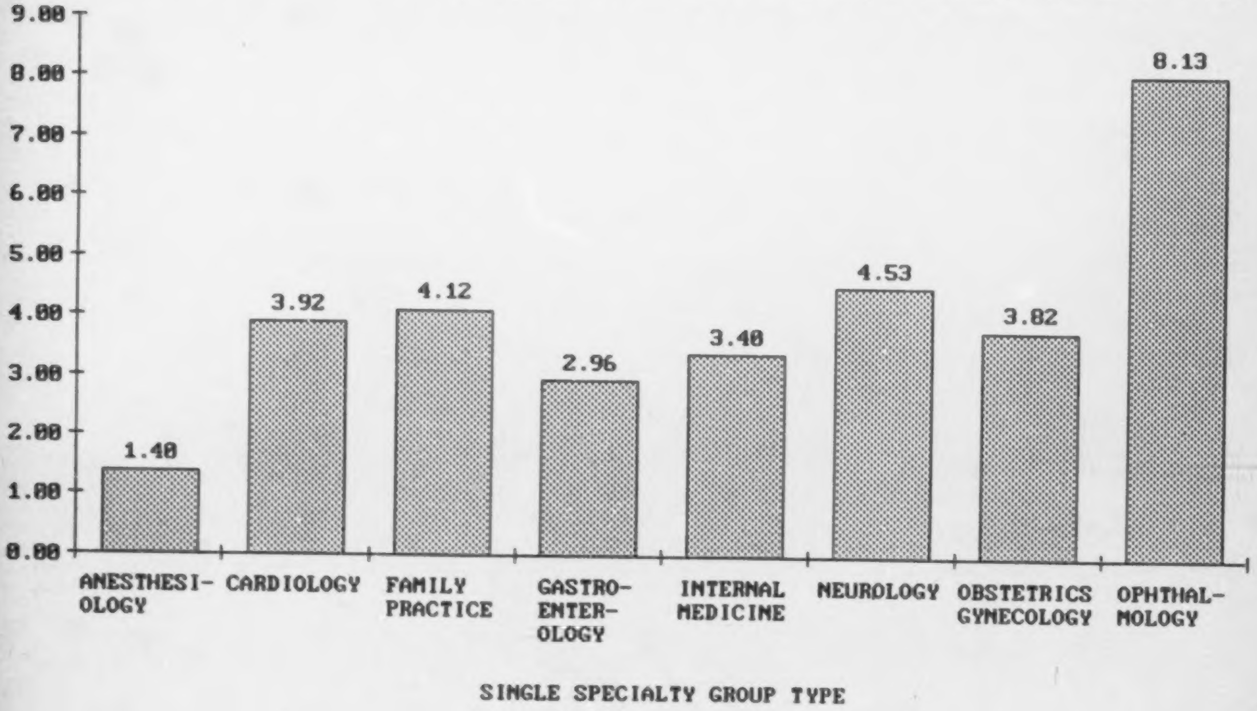

Table 8B: Mean Revenue per FTE Physician for Selected Single Specialty Groups

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REVENUE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
NUMBER OF RESPONDING MEDICAL GROUPS	16	36	69	6	51	12	42	28
GROSS FEE-FOR-SERVICE CHARGES	$406,601	$635,019	$283,044	$505,532	$348,115	$513,978	$488,005	$1,005,709
Adjustments	$52,048	$75,838	$26,811	*	$30,269	$58,869	$57,921	$151,238
ADJUSTED FEE-FOR-SERVICE CHARGES	$346,227	$563,418	$254,758	$471,970	$328,821	$485,519	$442,184	$923,359
Bad debts and write-offs	$20,505	$31,025	$14,172	*	$12,290	$39,658	$14,144	$23,885
PATIENT CHARGES - PREPAID	*	*	$47,321	*	$13,521	*	*	*
TOTAL PATIENT CHARGES	$414,088	$656,945	$298,216	$505,532	$350,761	$515,129	$492,084	$1,010,033
FEE-FOR-SERVICE CASH COLLECTIONS	$338,276	$545,577	$242,667	$438,945	$300,966	$425,234	$423,480	$831,103
Capitation revenue	*	*	$51,374	*	$10,384	*	*	*
Other prepaid revenue	*	*	$19,354	*	*	*	*	*
All prepaid pro./med. purchased serv.	*	*	*	*	*	*	*	*
TOTAL NET PREPAID REVENUE	*	*	$48,625	*	$9,716	*	*	*
OTHER REVENUE	$4,712	$26,917	$9,780	*	$9,263	$46,880	$5,029	$22,134
TOTAL CASH COLLECTIONS	$349,711	$561,821	$265,464	$450,584	$318,115	$449,942	$427,270	$834,212

Table 8C: Mean Accounts Receivable Aging for Selected Single Specialty Groups

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ACCOUNTS RECEIVABLE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
TOTAL ACCOUNTS RECEIVABLE - $ PER FTE PHY.	$116,975	$152,510	$75,468	$99,613	$79,579	$152,650	$128,887	$165,455
Accounts receivable - 0 to 30 days	$27,121	$53,953	$21,132	$44,947	$25,860	$28,395	$41,894	$65,054
Accounts receivable - 31 to 60 days	$21,635	$25,277	$11,539	$17,696	$14,935	$31,336	$23,230	$28,741
Accounts receivable - 61 to 90 days	$13,305	$15,217	$6,602	$9,906	$10,391	$17,248	$13,843	$13,351
Accounts receivable - 91 TO 120 days	$9,418	$11,551	$5,340	$6,540	$6,998	$11,227	$15,250	$11,481
Accounts receivable - over 120 days	$45,446	$47,778	$25,540	$20,525	$26,713	$53,819	$34,321	$46,386
PER CENT OF TOTAL ACCOUNTS RECEIVABLE	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts receivable - 0 to 30 days	30.39%	35.83%	34.79%	46.05%	32.94%	20.76%	35.08%	46.59%
Accounts receivable - 31 to 60 days	19.61%	17.63%	17.16%	17.93%	18.33%	22.70%	18.64%	17.97%
Accounts receivable - 61 to 90 days	11.26%	10.37%	9.74%	9.94%	11.97%	12.83%	11.26%	7.96%
Accounts receivable - 91 to 120 days	8.30%	7.38%	7.82%	6.58%	9.47%	8.10%	11.43%	7.23%
Accounts receivable - over 120 days	30.38%	28.77%	31.77%	19.50%	27.84%	35.61%	24.50%	20.27%

Table 8D: Mean Management Ratios for Selected Single Specialty Groups

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RATIOS AND PERCENTAGES	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
ACCOUNTS RECEIVABLE RATIO	3.94	3.00	3.21	2.59	2.96	3.68	3.55	2.23
GROSS COLLECTION PERCENTAGE	82.55%	83.71%	88.81%	86.07%	87.87%	81.91%	87.14%	85.07%
ADJUSTED COLLECTION PERCENTAGE	93.35%	93.70%	97.03%	92.97%	95.25%	91.60%	95.56%	95.68%
ALL FTE EMPLOYEES PER FTE PHYSICIAN	1.40	3.92	4.12	2.96	3.40	4.53	3.82	8.13

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 8E: Mean Expenses per FTE Physician for Selected Single Specialty Groups

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
NONPHYSICIAN SALARIES SUBTOTAL	$46,435	$71,264	$62,434	$55,468	$59,297	$84,968	$68,452	$149,601
Group practice executive staff	$4,843	$8,652	$8,381	*	$6,724	$8,806	$9,239	$20,076
Business office personnel	$6,150	$13,258	$10,174	*	$8,036	$14,650	$9,822	$19,704
Data processing personnel	*	$5,180	$2,982	*	$3,362	*	$3,392	*
Other administrative personnel	*	$4,624	*	*	$2,697	*	*	*
Registered nurses	*	$17,352	$11,042	*	$12,177	*	$15,313	$18,756
Licensed practical nurses, aides, etc.	*	$11,300	$12,195	*	$8,547	*	$12,550	*
Medical receptionists	*	$6,800	$9,528	*	$7,282	$6,870	$9,278	$15,811
Medical secretaries/transcribers	*	$7,041	$4,041	*	$6,502	$7,551	$4,011	$15,177
Medical records personnel	*	$3,297	$3,479	*	$3,658	*	$3,886	*
Physician extenders	*	*	$6,916	*	*	*	*	*
Laboratory personnel	*	*	$6,212	*	$6,838	*	$5,895	*
Radiology personnel	*	*	$4,635	*	$3,757	*	*	*
Physical therapy personnel	*	*	*	*	*	*	*	*
Optical personnel	*	*	*	*	*	*	*	$29,356
Housekeeping/maintenance/security pers.	*	*	$2,177	*	$1,159	*	*	*
Certified registered nurse anesthetists	$53,577	*	*	*	*	*	*	*
Other support personnel	*	$7,894	*	*	$6,222	*	*	$9,922
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$13,127	$18,533	$11,437	$15,367	$12,612	$18,935	$19,289	$33,010
Taxes - FICA, payroll, etc.	$4,162	$6,642	$5,357	*	$5,263	$6,445	$7,754	$16,031
Insurance-health/disability/life/etc.	$3,066	$6,007	$3,361	*	$4,522	$4,806	$5,493	$9,943
Retirement and/or profit sharing	$8,823	$7,466	$3,719	*	$4,366	$4,497	$9,563	$12,094
Other employee benefits	$1,769	$1,598	$992	*	$1,374	*	$1,667	$3,687
DATA PROCESSING EXPENSES SUBTOTAL	$10,083	$7,631	$5,167	*	$4,554	$6,993	$4,557	$9,086
Service bureau fees	*	*	$4,280	*	$3,132	*	$3,803	*
Equipment rental/depreciation	$1,020	$5,811	$2,307	*	$2,227	*	$2,101	$8,960
Equipment maintenance	$476	$1,227	$1,640	*	$801	*	$1,245	$2,403
Data processing supplies	*	$1,787	$1,003	*	$1,142	*	$761	*
Other data processing expenses	*	*	$1,855	*	*	*	*	*
LABORATORY EXPENSES SUBTOTAL	*	$9,440	$10,561	$5,387	$11,393	$4,522	$16,861	*
Fees for outside laboratory services	*	$8,681	$5,622	*	$6,105	*	$13,109	*
Equipment rental/depreciation	*	*	$1,187	*	$1,519	*	*	*
Equipment maintenance	*	*	$410	*	$436	*	*	*
Laboratory supplies	*	$854	$5,660	*	$5,114	*	$4,271	*
Other laboratory expenses	*	*	*	*	$780	*	*	*
RADIOLOGY EXPENSES SUBTOTAL	*	$5,854	$3,992	*	$4,840	*	$7,591	*
Fees for outside radiology services	*	*	$2,654	*	*	*	*	*
Equipment rental/depreciation	*	$3,557	$1,604	*	$1,470	*	*	*
Equipment maintenance	*	$610	$506	*	$674	*	*	*
Radiology supplies	*	$3,362	$1,976	*	$3,237	*	*	*
Other radiology expenses	*	*	*	*	$443	*	*	*
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Physical therapy supplies	*	*	*	*	*	*	*	*
Other physical therapy expenses	*	*	*	*	*	*	*	*
OPTICAL EXPENSES SUBTOTAL	*	*	*	*	*	*	*	$46,280
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Optical supplies	*	*	*	*	*	*	*	$39,822
Other optical expenses	*	*	*	*	*	*	*	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 8E is continued on Page 34

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Table 8F: Mean Expenses as a Percent of Cash Collections for Selected Single Specialty Groups

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
NONPHYSICIAN SALARIES SUBTOTAL	11.42%	12.88%	23.67%	13.27%	18.73%	18.35%	16.10%	18.19%
Group practice executive staff	1.32%	1.59%	3.08%	*	2.17%	2.37%	2.19%	2.16%
Business office personnel	1.69%	2.46%	3.91%	*	2.60%	4.00%	2.42%	2.35%
Data processing personnel	*	.99%	1.11%	*	.94%	*	.80%	*
Other administrative personnel	*	.65%	*	*	.95%	*	*	*
Registered nurses	*	2.86%	4.24%	*	3.93%	*	3.61%	2.15%
Licensed practical nurses, aides, etc.	*	2.44%	4.74%	*	2.57%	*	3.02%	*
Medical receptionists	*	1.38%	3.46%	*	2.40%	1.87%	2.14%	1.90%
Medical secretaries/transcribers	*	1.24%	1.52%	*	2.17%	2.03%	.95%	1.62%
Medical records personnel	*	.66%	1.14%	*	1.03%	*	.87%	*
Physician extenders	*	*	2.57%	*	*	*	*	*
Laboratory personnel	*	*	2.17%	*	2.21%	*	1.58%	*
Radiology personnel	*	*	1.62%	*	1.02%	*	*	*
Physical therapy personnel	*	*	*	*	*	*	*	*
Optical personnel	*	*	*	*	*	*	*	3.67%
Housekeeping/maintenance/security pers.	*	*	.76%	*	.31%	*	*	*
Certified registered nurse anesthetists	12.40%	*	*	*	*	*	*	*
Other support personnel	*	1.22%	*	*	1.56%	*	*	1.36%
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	3.43%	3.27%	4.28%	3.55%	3.91%	4.37%	4.72%	4.39%
Taxes - FICA, payroll, etc.	1.04%	1.16%	2.06%	*	1.54%	1.60%	1.98%	1.91%
Insurance-health/disability/life/etc.	.78%	.99%	1.32%	*	1.30%	1.30%	1.25%	1.28%
Retirement and/or profit sharing	2.25%	1.32%	1.50%	*	1.32%	1.12%	2.37%	1.71%
Other employee benefits	.50%	.27%	.35%	*	.40%	*	.37%	.45%
DATA PROCESSING EXPENSES SUBTOTAL	2.52%	1.28%	1.88%	*	1.51%	1.44%	1.09%	1.33%
Service bureau fees	*	*	1.42%	*	.93%	*	.95%	*
Equipment rental/depreciation	.29%	.95%	.82%	*	.71%	*	.50%	1.19%
Equipment maintenance	.14%	.23%	.56%	*	.26%	*	.29%	.33%
Data processing supplies	*	.30%	.37%	*	.37%	*	.20%	*
Other data processing expenses	*	*	.90%	*	*	*	*	*
LABORATORY EXPENSES SUBTOTAL	*	1.69%	3.98%	1.32%	3.64%	.94%	3.75%	*
Fees for outside laboratory services	*	1.01%	2.09%	*	1.82%	*	3.03%	*
Equipment rental/depreciation	*	*	.41%	*	.43%	*	*	*
Equipment maintenance	*	*	.14%	*	.14%	*	*	*
Laboratory supplies	*	.17%	2.09%	*	1.61%	*	.95%	*
Other laboratory expenses	*	*	*	*	.23%	*	*	*
RADIOLOGY EXPENSES SUBTOTAL	*	1.26%	1.35%	*	1.39%	*	1.35%	*
Fees for outside radiology services	*	*	.86%	*	*	*	*	*
Equipment rental/depreciation	*	.76%	.51%	*	.33%	*	*	*
Equipment maintenance	*	.12%	.14%	*	.18%	*	*	*
Radiology supplies	*	.67%	.70%	*	.87%	*	*	*
Other radiology expenses	*	*	*	*	.11%	*	*	*
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Physical therapy supplies	*	*	*	*	*	*	*	*
Other physical therapy expenses	*	*	*	*	*	*	*	*
OPTICAL EXPENSES SUBTOTAL	*	*	*	*	*	*	*	6.12%
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Optical supplies	*	*	*	*	*	*	*	5.08%
Other optical expenses	*	*	*	*	*	*	*	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 8F is continued on Page 35

Medical Group Management Association
1988 Cost Survey Based on 1987 Data

Table 8E: Mean Expenses per FTE Physician for Selected Single Specialty Groups (continued from Page 32)

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	*	$7,576	$10,243	$6,851	$9,253	$3,101	$8,961	$25,858
Drugs and medications	*	$426	$3,673	*	$6,891	*	$2,145	*
General medical supplies/instruments	*	$6,870	$6,908	*	$4,253	$1,411	$6,765	$40,909
Laundry and linens	*	$467	$601	*	$587	$348	$667	*
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$2,284	$27,122	$21,594	$18,813	$19,552	$25,981	$26,637	$50,260
Rental/depreciation/occupancy	$2,515	$24,292	$17,130	*	$18,590	$20,747	$26,840	$55,257
Utilities	*	$1,758	$2,438	*	$2,059	*	$2,311	*
Housekeeping and maintenance supplies	*	$1,217	$893	*	$897	*	$1,567	*
Contracted janitorial services	*	*	$1,789	*	$1,379	*	$2,359	*
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$1,035	$14,327	$4,317	*	$5,334	$19,340	$6,579	$29,865
Rental and depreciation	$1,065	$14,849	$4,126	*	$4,643	$7,846	$6,982	$22,410
Other furniture and equipment expenses	*	$5,046	$1,824	*	$1,990	*	*	*
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$2,495	$7,529	$4,975	$6,095	$5,092	$9,506	$6,232	$14,138
TELEPHONE EXPENSES SUBTOTAL	$563	$5,403	$3,259	$4,064	$3,743	$6,417	$4,946	$7,806
INSURANCE PREMIUMS SUBTOTAL	$20,208	$13,132	$8,557	$14,359	$5,724	$8,518	$33,171	$15,192
Professional liability	$21,849	$11,222	$8,731	*	$5,296	$8,670	$31,793	$9,189
Other insurance	$407	$1,709	$1,381	*	$819	$937	$1,405	$2,947
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$2,617	$8,039	$6,599	*	$4,150	$8,034	$7,135	$14,684
Medical (nonphysician) professionals	*	*	$1,459	*	$2,461	*	*	*
Legal and accounting	$2,615	$4,196	$1,691	*	$1,903	$4,269	$3,804	$7,339
Management consultants	*	$1,845	$2,879	*	$1,018	$3,082	$1,926	*
Other nonphysician consultants	*	$2,386	$2,201	*	$2,977	*	$2,641	*
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$1,273	$4,189	$1,401	$2,450	$1,674	$1,039	$3,198	$14,028
GROUP INTEREST EXPENSES SUBTOTAL	$451	$2,726	$2,186	*	$1,245	$1,681	$2,206	$8,897
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$3,072	$18,994	$9,096	*	$6,706	$24,289	$11,608	$17,505
TOTAL NONPHYSICIAN EXPENSES	$97,522	$202,113	$157,602	$160,209	$147,091	$235,883	$269,438	$395,854

Table 8G: Mean Expenses and Earnings per FTE Physician for Selected Single Specialty Groups

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EXPENSE OR EARNINGS CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	*	$8,754	$4,566	*	$6,541	$10,939	$5,617	*
Fees to consulting pathologists	*	*	*	*	*	*	*	*
Fees to consulting radiologists	*	*	$3,008	*	$8,133	*	*	*
Fees to other consulting physicians	*	*	$1,745	*	*	*	*	*
NET INCOME BEFORE DISTRIBUTION TO GROUP	$251,774	$358,006	$106,141	$288,781	$168,971	$208,589	$216,895	$436,691
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$45,610	$41,682	$17,101	$43,796	$24,556	$39,133	$37,644	$42,680
Payroll taxes	$5,626	$3,567	$3,714	*	$4,596	$14,367	$8,904	$5,160
Insurance-health/disability/life/etc.	$6,009	$6,939	$3,833	*	$4,761	$5,490	$5,999	$8,468
Retirement and/or profit sharing	$33,592	$23,179	$10,668	*	$13,481	$18,709	$23,246	$22,971
Dues, memberships, and license fees	$1,509	$2,620	$1,763	*	$1,524	$2,355	$2,227	$3,934
Meetings and travel	$1,515	$3,955	$1,680	*	$1,533	$3,558	$3,306	$4,724
Other physician benefits	$1,224	$10,584	$2,553	*	$3,730	*	$4,937	$14,935
NET INCOME AVAILABLE FOR DISTRIBUTION	$204,810	$297,572	$93,599	$244,985	$138,164	$179,642	$170,468	$375,403
RETAINED EARNINGS	$5,886	$22,168	$9,930	*	$11,022	*	$8,606	$24,725

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 8F: Mean Expenses as a Percent of Cash Collections for Selected Single Specialty Groups (continued from Page 33)

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	*	1.31%	3.82%	1.58%	2.96%	.68%	2.06%	2.81%
Drugs and medications	*	.09%	1.33%	*	1.95%	*	.51%	*
General medical supplies/instruments	*	1.07%	2.58%	*	1.25%	.37%	1.51%	3.82%
Laundry and linens	*	.09%	.21%	*	.17%	.10%	.16%	*
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	.63%	4.86%	7.90%	4.38%	6.49%	5.35%	6.14%	6.11%
Rental/depreciation/occupancy	.64%	4.41%	6.43%	*	6.08%	5.04%	5.90%	6.22%
Utilities	*	.34%	.93%	*	.57%	*	.50%	*
Housekeeping and maintenance supplies	*	.25%	.33%	*	.30%	*	.30%	*
Contracted janitorial services	*	*	.64%	*	.48%	*	.48%	*
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	.34%	2.63%	1.62%	*	1.78%	4.21%	1.52%	3.66%
Rental and depreciation	.35%	2.38%	1.50%	*	1.47%	2.22%	1.58%	2.99%
Other furniture and equipment expenses	*	.96%	.65%	*	.62%	*	*	*
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	.71%	1.35%	1.93%	1.46%	1.69%	2.11%	1.43%	1.81%
TELEPHONE EXPENSES SUBTOTAL	.17%	.97%	1.20%	.97%	1.24%	1.45%	1.16%	.98%
INSURANCE PREMIUMS SUBTOTAL	5.86%	2.62%	3.22%	3.56%	1.90%	1.77%	7.79%	1.94%
Professional liability	6.28%	2.02%	3.26%	*	1.64%	1.62%	7.56%	1.30%
Other insurance	.13%	.30%	.46%	*	.26%	.22%	.32%	.33%
OUTSIDE PROFESSIONAL FEES SUBTOTAL	.80%	1.45%	2.20%	*	1.39%	1.65%	1.67%	1.79%
Medical (nonphysician) professionals	*	*	.46%	*	.87%	*	*	*
Legal and accounting	.75%	.73%	.59%	*	.65%	.86%	.88%	.84%
Management consultants	*	.28%	1.10%	*	.38%	.83%	.48%	*
Other nonphysician consultants	*	.44%	1.12%	*	.85%	*	.53%	*
PROMOTION AND MARKETING EXPENSES SUBTOTAL	.35%	.63%	.50%	.48%	.50%	.22%	.70%	1.47%
GROUP INTEREST EXPENSES SUBTOTAL	.15%	.49%	.82%	*	.43%	.39%	.56%	1.00%
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	.99%	3.28%	3.43%	*	1.92%	5.06%	2.84%	2.24%
TOTAL NONPHYSICIAN EXPENSES	25.66%	36.59%	59.17%	37.84%	47.01%	49.15%	49.02%	48.69%

Table 8H: Mean Expenses and Earnings as a Percent of Cash Collections for Selected Single Specialty Groups

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EXPENSE OR EARNINGS CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	ANESTHESIOLOGY	CARDIOLOGY	FAMILY PRACTICE	GASTROENTEROLOGY	INTERNAL MEDICINE	NEUROLOGY	OBSTETRICS GYNECOLOGY	OPHTHALMOLOGY
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	*	1.46%	1.52%	*	1.81%	2.69%	1.38%	*
Fees to consulting pathologists	*	*	*	*	*	*	*	*
Fees to consulting radiologists	*	*	.93%	*	1.73%	*	*	*
Fees to other consulting physicians	*	*	.69%	*	*	*	*	*
NET INCOME BEFORE DISTRIBUTION TO GROUP	74.23%	63.13%	40.26%	61.87%	52.42%	49.50%	50.75%	51.08%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	14.29%	8.17%	6.51%	10.31%	8.01%	9.54%	9.39%	6.12%
Payroll taxes	1.76%	.69%	1.56%	*	1.30%	3.65%	2.15%	.67%
Insurance-health/disability/life/etc.	1.81%	1.37%	1.42%	*	1.58%	1.71%	1.42%	1.13%
Retirement and/or profit sharing	9.67%	4.28%	3.77%	*	4.31%	4.86%	5.93%	3.02%
Dues, memberships, and license fees	.50%	.48%	.69%	*	.50%	.67%	.54%	.43%
Meetings and travel	.48%	.72%	.58%	*	.45%	.90%	.79%	.55%
Other physician benefits	.38%	1.48%	.82%	*	1.22%	*	1.23%	2.61%
NET INCOME AVAILABLE FOR DISTRIBUTION	60.54%	54.06%	34.77%	51.55%	43.70%	41.38%	40.96%	44.68%
RETAINED EARNINGS	2.06%	2.84%	3.00%	*	3.49%	*	2.11%	3.11%

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 9A: Mean Number of FTE Employees per FTE Physician for Selected Single Specialty Groups

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EMPLOYEE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
ALL FTE EMPLOYEES PER FTE PHYSICIAN	4.57	3.78	2.85	2.49	2.35	3.20	4.54	3.50
Executive staff	.41	.24	.17	.19	.24	.25	.29	*
Business office	.82	.60	.78	.65	.52	.82	.79	.89
Data processing	.37	.25	.36	*	.20	*	.26	*
Other administrative	*	*	.16	*	.24	*	.39	*
Registered nurses	.55	.52	*	.50	.47	*	.48	*
Licensed practical nurses, aides, etc.	.92	.93	*	*	.56	*	.55	.50
Medical receptionists	.84	.57	.44	.27	.37	.65	.67	*
Medical secretaries/transcribers	.38	.24	.28	.35	.46	.60	.68	*
Medical records	*	.24	.24	*	*	*	.30	*
Physician extenders	*	*	*	*	*	*	.48	*
Laboratory	.34	.35	*	*	*	*	*	*
Radiology	*	*	1.22	*	*	*	.45	*
Physical therapy	*	*	*	*	*	*	.99	*
Optical	*	*	*	*	*	*	*	*
Housekeeping, maintenance, and security	*	*	*	*	*	*	.18	*
Certified registered nurse anesthetists	*	*	*	*	*	*	*	*
Other support	.78	*	.33	*	*	*	.53	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Graph 9A: Mean Number of FTE Employees per FTE Physician for Selected Single Specialty Groups

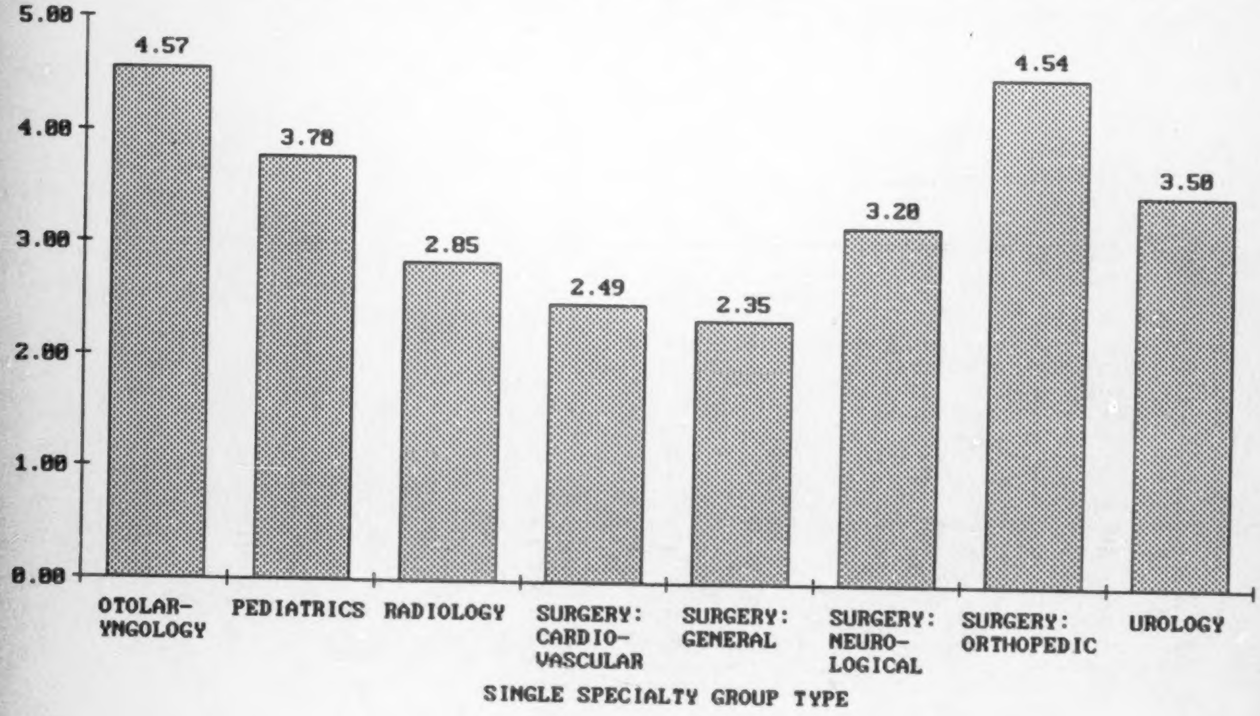

Table 9B: Mean Revenue per FTE Physician for Selected Single Specialty Groups

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REVENUE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
NUMBER OF RESPONDING MEDICAL GROUPS	12	9	29	8	20	8	87	6
GROSS FEE-FOR-SERVICE CHARGES	$614,475	$312,938	$552,719	$909,903	$497,762	$670,687	$666,808	$430,318
Adjustments	$45,026	$41,444	$69,758	$94,820	$44,837	*	$60,571	$39,056
ADJUSTED FEE-FOR-SERVICE CHARGES	$564,768	$279,952	$484,574	$815,082	$418,160	$628,247	$616,257	$391,262
Bad debts and write-offs	$30,591	$7,843	$35,963	$28,986	$48,834	$62,411	$35,830	*
PATIENT CHARGES - PREPAID	*	*	*	*	*	*	$52,047	*
TOTAL PATIENT CHARGES	$621,391	$311,464	$554,459	$909,903	$498,853	$670,687	$671,076	$430,318
FEE-FOR-SERVICE CASH COLLECTIONS	$510,502	$265,906	$450,293	$693,989	$415,040	$580,888	$572,592	$386,588
Capitation revenue	*	*	*	*	*	*	*	*
Other prepaid revenue	*	*	*	*	*	*	*	*
All prepaid pro./med. purchased serv.	*	*	*	*	*	*	*	*
TOTAL NET PREPAID REVENUE	*	*	*	*	*	*	$34,039	*
OTHER REVENUE	$8,740	*	$13,220	*	$6,612	*	$9,666	*
TOTAL CASH COLLECTIONS	$513,584	$265,890	$465,787	$700,210	$414,445	$588,332	$581,051	$394,075

Table 9C: Mean Accounts Receivable Aging for Selected Single Specialty Groups

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ACCOUNTS RECEIVABLE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
TOTAL ACCOUNTS RECEIVABLE - $ PER FTE PHY.	$150,607	$51,565	$116,174	$218,707	$110,280	$230,128	$192,530	$82,201
Accounts receivable - 0 to 30 days	$34,500	$23,354	$44,346	$74,448	$46,370	*	$55,681	*
Accounts receivable - 31 to 60 days	$33,892	$11,554	$24,159	$66,535	$24,316	*	$34,803	*
Accounts receivable - 61 to 90 days	$22,275	$5,523	$14,142	$34,015	$12,095	*	$20,609	*
Accounts receivable - 91 TO 120 days	$13,129	$5,901	$8,593	$14,379	$7,954	*	$15,258	*
Accounts receivable - over 120 days	$55,762	$10,997	$19,965	$58,833	$21,497	*	$65,228	*
PER CENT OF TOTAL ACCOUNTS RECEIVABLE	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts receivable - 0 to 30 days	26.86%	39.61%	40.77%	32.91%	37.53%	*	33.51%	*
Accounts receivable - 31 to 60 days	21.53%	19.04%	21.92%	29.93%	24.41%	*	20.25%	*
Accounts receivable - 61 to 90 days	13.42%	9.65%	12.47%	12.99%	11.18%	*	11.21%	*
Accounts receivable - 91 to 120 days	8.32%	9.44%	7.82%	6.07%	6.88%	*	7.96%	*
Accounts receivable - over 120 days	29.87%	22.18%	17.22%	18.95%	20.20%	*	27.20%	*

Table 9D: Mean Management Ratios for Selected Single Specialty Groups

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RATIOS AND PERCENTAGES	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
ACCOUNTS RECEIVABLE RATIO	3.55	2.31	2.91	3.63	2.82	*	3.44	2.54
GROSS COLLECTION PERCENTAGE	81.89%	86.38%	81.25%	82.15%	83.05%	86.49%	84.29%	90.13%
ADJUSTED COLLECTION PERCENTAGE	88.95%	97.19%	91.73%	93.55%	91.94%	89.88%	91.49%	98.72%
ALL FTE EMPLOYEES PER FTE PHYSICIAN	4.57	3.78	2.85	2.49	2.35	3.20	4.54	3.50

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
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Medical Group Management Association
1988 Cost Survey Based on 1987 Data

Table 9E: Mean Expenses per FTE Physician for Selected Single Specialty Groups

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EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
NONPHYSICIAN SALARIES SUBTOTAL	$86,978	$59,590	$61,821	$58,718	$48,305	$66,057	$89,561	$52,058
Group practice executive staff	*	$7,481	$8,839	*	*	*	$11,732	*
Business office personnel	*	$11,824	$12,737	*	*	*	$13,069	*
Data processing personnel	*	*	$4,679	*	*	*	$4,571	*
Other administrative personnel	*	*	$4,155	*	*	*	$5,764	*
Registered nurses	*	*	*	*	*	*	$11,077	*
Licensed practical nurses, aides, etc.	*	*	*	*	*	*	$11,034	*
Medical receptionists	*	*	$4,002	*	*	*	$9,862	*
Medical secretaries/transcribers	*	*	$3,917	*	*	*	$15,986	*
Medical records personnel	*	*	*	*	*	*	$3,453	*
Physician extenders	*	*	*	*	*	*	$16,707	*
Laboratory personnel	*	*	*	*	*	*	*	*
Radiology personnel	*	*	$18,931	*	*	*	$8,502	*
Physical therapy personnel	*	*	*	*	*	*	$38,237	*
Optical personnel	*	*	*	*	*	*	*	*
Housekeeping/maintenance/security pers.	*	*	*	*	*	*	$2,437	*
Certified registered nurse anesthetists	*	*	*	*	*	*	*	*
Other support personnel	*	*	$3,509	*	*	*	$4,239	*
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	$18,957	$11,773	$16,873	$18,578	$12,008	$17,682	$25,366	$17,817
Taxes - FICA, payroll, etc.	*	$6,217	$5,075	*	*	*	$11,105	*
Insurance-health/disability/life/etc.	*	$2,350	$3,336	*	*	*	$6,875	*
Retirement and/or profit sharing	*	$2,308	$6,531	*	*	*	$8,769	*
Other employee benefits	*	$758	$992	*	*	*	$2,227	*
DATA PROCESSING EXPENSES SUBTOTAL	$5,536	$5,167	$7,691	$2,966	$4,097	$2,888	$5,868	*
Service bureau fees	*	*	*	*	*	*	$3,292	*
Equipment rental/depreciation	*	*	$2,819	*	*	*	$4,118	*
Equipment maintenance	*	*	$898	*	*	*	$1,461	*
Data processing supplies	*	*	$2,448	*	*	*	$1,282	*
Other data processing expenses	*	*	*	*	*	*	$1,696	*
LABORATORY EXPENSES SUBTOTAL	$8,409	$5,428	*	*	*	*	$3,289	*
Fees for outside laboratory services	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Laboratory supplies	*	$4,306	*	*	*	*	*	*
Other laboratory expenses	*	*	*	*	*	*	*	*
RADIOLOGY EXPENSES SUBTOTAL	$1,776	*	$31,798	*	*	*	$6,582	*
Fees for outside radiology services	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	$14,311	*	*	*	$2,847	*
Equipment maintenance	*	*	$3,082	*	*	*	$1,108	*
Radiology supplies	*	*	$9,799	*	*	*	$4,737	*
Other radiology expenses	*	*	$1,526	*	*	*	$1,988	*
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	*	*	*	*	*	$9,111	*
Equipment rental/depreciation	*	*	*	*	*	*	$2,319	*
Equipment maintenance	*	*	*	*	*	*	$449	*
Physical therapy supplies	*	*	*	*	*	*	$4,903	*
Other physical therapy expenses	*	*	*	*	*	*	*	*
OPTICAL EXPENSES SUBTOTAL	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Optical supplies	*	*	*	*	*	*	*	*
Other optical expenses	*	*	*	*	*	*	*	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 9E is continued on Page 40

Table 9F: Mean Expenses as a Percent of Cash Collections for Selected Single Specialty Groups

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
NONPHYSICIAN SALARIES SUBTOTAL	16.88%	22.15%	12.09%	8.77%	11.87%	11.01%	15.41%	13.17%
Group practice executive staff	*	2.72%	2.15%	*	*	*	2.14%	*
Business office personnel	*	4.37%	3.22%	*	*	*	2.25%	*
Data processing personnel	*	*	1.15%	*	*	*	.91%	*
Other administrative personnel	*	*	1.12%	*	*	*	.78%	*
Registered nurses	*	*	*	*	*	*	2.08%	*
Licensed practical nurses, aides, etc.	*	*	*	*	*	*	1.83%	*
Medical receptionists	*	*	.92%	*	*	*	1.71%	*
Medical secretaries/transcribers	*	*	.88%	*	*	*	2.53%	*
Medical records personnel	*	*	*	*	*	*	.55%	*
Physician extenders	*	*	*	*	*	*	2.58%	*
Laboratory personnel	*	*	*	*	*	*	*	*
Radiology personnel	*	*	4.43%	*	*	*	1.53%	*
Physical therapy personnel	*	*	*	*	*	*	5.73%	*
Optical personnel	*	*	*	*	*	*	*	*
Housekeeping/maintenance/security pers.	*	*	*	*	*	*	.54%	*
Certified registered nurse anesthetists	*	*	*	*	*	*	*	*
Other support personnel	*	*	.91%	*	*	*	.67%	*
NONPHYSICIAN EMPLOYEE BENEFITS SUBTOTAL	3.52%	4.44%	3.34%	2.56%	3.13%	2.86%	4.23%	4.41%
Taxes - FICA, payroll, etc.	*	2.39%	1.27%	*	*	*	1.71%	*
Insurance-health/disability/life/etc.	*	.87%	.82%	*	*	*	1.15%	*
Retirement and/or profit sharing	*	.88%	1.55%	*	*	*	1.64%	*
Other employee benefits	*	.28%	.22%	*	*	*	.36%	*
DATA PROCESSING EXPENSES SUBTOTAL	1.18%	1.80%	1.73%	.36%	1.08%	.55%	1.17%	*
Service bureau fees	*	*	*	*	*	*	.71%	*
Equipment rental/depreciation	*	*	.70%	*	*	*	.86%	*
Equipment maintenance	*	*	.24%	*	*	*	.29%	*
Data processing supplies	*	*	.66%	*	*	*	.22%	*
Other data processing expenses	*	*	*	*	*	*	.29%	*
LABORATORY EXPENSES SUBTOTAL	1.68%	2.02%	*	*	*	*	.54%	*
Fees for outside laboratory services	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Laboratory supplies	*	1.50%	*	*	*	*	*	*
Other laboratory expenses	*	*	*	*	*	*	*	*
RADIOLOGY EXPENSES SUBTOTAL	.34%	*	6.94%	*	*	*	1.18%	*
Fees for outside radiology services	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	3.19%	*	*	*	.43%	*
Equipment maintenance	*	*	.73%	*	*	*	.17%	*
Radiology supplies	*	*	2.24%	*	*	*	.86%	*
Other radiology expenses	*	*	.35%	*	*	*	.29%	*
PHYSICAL THERAPY EXPENSES SUBTOTAL	*	*	*	*	*	*	1.50%	*
Equipment rental/depreciation	*	*	*	*	*	*	.53%	*
Equipment maintenance	*	*	*	*	*	*	[illegible]	*
Physical therapy supplies	*	*	*	*	*	*	.62%	*
Other physical therapy expenses	*	*	*	*	*	*	*	*
OPTICAL EXPENSES SUBTOTAL	*	*	*	*	*	*	*	*
Equipment rental/depreciation	*	*	*	*	*	*	*	*
Equipment maintenance	*	*	*	*	*	*	*	*
Optical supplies	*	*	*	*	*	*	*	*
Other optical expenses	*	*	*	*	*	*	*	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 9F is continued on Page 41

Table 9E: Mean Expenses per FTE Physician for Selected Single Specialty Groups (continued from Page 38)

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	$16,794	$16,540	$13,376	$3,175	$3,839	$1,290	$13,415	$15,323
Drugs and medications	*	*	*	*	*	*	$3,902	*
General medical supplies/instruments	*	$9,011	*	*	*	*	$11,755	*
Laundry and linens	*	*	$386	*	*	*	$864	*
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	$30,899	$19,611	$16,675	$17,783	$15,381	$17,353	$30,710	$18,578
Rental/depreciation/occupancy	*	$16,586	$11,803	*	*	*	$28,443	*
Utilities	*	*	$1,823	*	*	*	$2,567	*
Housekeeping and maintenance supplies	*	*	$784	*	*	*	$1,060	*
Contracted janitorial services	*	$1,416	*	*	*	*	$2,624	*
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	$12,883	$3,453	$22,629	$5,308	$4,371	$7,423	$10,423	*
Rental and depreciation	*	*	$3,206	*	*	*	$6,907	*
Other furniture and equipment expenses	*	$2,034	*	*	*	*	$3,856	*
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	$10,392	$4,934	$6,310	$2,968	$4,214	$5,250	$8,448	*
TELEPHONE EXPENSES SUBTOTAL	$5,500	$3,982	$2,082	$4,753	$3,671	$5,814	$5,366	*
INSURANCE PREMIUMS SUBTOTAL	$20,785	$4,860	$9,058	$32,677	$19,606	$36,950	$28,485	*
Professional liability	*	$4,257	$7,058	*	*	*	$25,793	*
Other insurance	*	$625	$1,259	*	*	*	$1,816	*
OUTSIDE PROFESSIONAL FEES SUBTOTAL	$7,255	$5,719	$5,163	$10,719	$4,904	$5,851	$7,349	$3,848
Medical (nonphysician) professionals	*	*	*	*	*	*	$5,054	*
Legal and accounting	*	$2,127	$2,920	*	*	*	$5,263	*
Management consultants	*	*	*	*	*	*	$8,581	*
Other nonphysician consultants	*	*	*	*	*	*	$2,327	*
PROMOTION AND MARKETING EXPENSES SUBTOTAL	$3,910	$1,687	$2,603	$5,270	$1,595	*	$3,068	*
GROUP INTEREST EXPENSES SUBTOTAL	$3,103	$1,366	$3,101	*	$1,258	*	$4,225	*
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	$25,242	$8,565	$21,232	$11,540	$14,905	*	$15,638	*
TOTAL NONPHYSICIAN EXPENSES	$246,245	$148,289	$173,137	$167,884	$126,473	$171,317	$241,789	$148,968

Table 9G: Mean Expenses and Earnings per FTE Physician for Selected Single Specialty Groups

EXPENSE OR EARNINGS CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	*	*	$12,218	*	*	*	$9,137	*
Fees to consulting pathologists	*	*	*	*	*	*	*	*
Fees to consulting radiologists	*	*	*	*	*	*	*	*
Fees to other consulting physicians	*	*	*	*	*	*	$11,807	*
NET INCOME BEFORE DISTRIBUTION TO GROUP	$267,339	$115,368	$289,701	$531,835	$287,969	$415,133	$337,791	$242,711
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	$28,558	$22,247	$48,667	$61,639	$37,191	$57,881	$52,560	$45,899
Payroll taxes	*	$6,473	$7,952	*	*	*	$15,165	*
Insurance-health/disability/life/etc.	*	$4,480	$4,920	*	*	*	$6,979	*
Retirement and/or profit sharing	*	$9,306	$33,530	*	*	*	$28,098	*
Dues, memberships, and license fees	*	$1,442	$2,123	*	*	*	$2,656	*
Meetings and travel	*	$1,273	$5,242	*	*	*	$4,992	*
Other physician benefits	*	*	$4,510	*	*	*	$6,586	*
NET INCOME AVAILABLE FOR DISTRIBUTION	$198,796	$96,769	$242,796	$519,749	$232,650	$346,709	$285,357	$196,812
RETAINED EARNINGS	*	*	$13,562	*	$15,702	*	$18,531	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Table 9F: Mean Expenses as a Percent of Cash Collections for Selected Single Specialty Groups (continued from Page 39)

EXPENSE CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
MEDICAL/SURGICAL SUPPLY EXPENSES SUBTOTAL	3.00%	6.29%	1.99%	.60%	1.00%	.25%	2.45%	3.97%
Drugs and medications	*	*	*	*	*	*	.68%	*
General medical supplies/instruments	*	3.35%	*	*	*	*	2.26%	*
Laundry and linens	*	*	.08%	*	*	*	.15%	*
BUILDING AND OCCUPANCY EXPENSES SUBTOTAL	6.33%	7.42%	3.15%	3.07%	3.72%	3.06%	5.11%	4.81%
Rental/depreciation/occupancy	*	6.09%	2.77%	*	*	*	4.41%	*
Utilities	*	*	.42%	*	*	*	.50%	*
Housekeeping and maintenance supplies	*	*	.20%	*	*	*	.21%	*
Contracted janitorial services	*	.52%	*	*	*	*	.36%	*
FURNITURE AND EQUIPMENT EXPENSES SUBTOTAL	2.75%	1.24%	2.77%	.92%	1.11%	1.35%	1.64%	*
Rental and depreciation	*	*	.80%	*	*	*	1.12%	*
Other furniture and equipment expenses	*	.74%	*	*	*	*	.62%	*
OFFICE SUPPLIES/SERVICES EXPENSES SUBTOTAL	1.99%	1.89%	1.26%	.44%	.94%	.88%	1.49%	*
TELEPHONE EXPENSES SUBTOTAL	1.11%	1.55%	.41%	.83%	.92%	.95%	.97%	*
INSURANCE PREMIUMS SUBTOTAL	4.47%	1.77%	2.18%	6.33%	5.09%	6.54%	5.36%	*
Professional liability	*	1.56%	1.70%	*	*	*	5.03%	*
Other insurance	*	.22%	.30%	*	*	*	.33%	*
OUTSIDE PROFESSIONAL FEES SUBTOTAL	1.63%	1.95%	1.18%	1.42%	1.32%	.94%	1.22%	1.00%
Medical (nonphysician) professionals	*	*	*	*	*	*	.73%	*
Legal and accounting	*	.79%	.70%	*	*	*	.95%	*
Management consultants	*	*	*	*	*	*	1.08%	*
Other nonphysician consultants	*	*	*	*	*	*	.50%	*
PROMOTION AND MARKETING EXPENSES SUBTOTAL	.82%	.60%	.49%	.66%	.37%	*	.55%	*
GROUP INTEREST EXPENSES SUBTOTAL	.65%	.49%	.58%	*	.47%	*	.91%	*
OTHER NONPHYSICIAN EXPENSES SUBTOTAL	4.92%	3.88%	4.25%	2.31%	3.95%	*	3.03%	*
TOTAL NONPHYSICIAN EXPENSES	48.82%	55.80%	34.02%	27.43%	31.83%	29.08%	42.50%	37.99%

Table 9H: Mean Expenses and Earnings as a Percent of Cash Collections for Selected Single Specialty Groups

EXPENSE OR EARNINGS CATEGORY	SINGLE SPECIALTY GROUP TYPE							
	OTOLARYNGOLOGY	PEDIATRICS	RADIOLOGY	SURGERY: CARDIOVAS.	SURGERY: GENERAL	SURGERY: NEUROLOG.	SURGERY: ORTHOPEDIC	UROLOGY
PHYSICIAN CONSULTANT EXPENSES SUBTOTAL	*	*	2.91%	*	*	*	1.62%	*
Fees to consulting pathologists	*	*	*	*	*	*	*	*
Fees to consulting radiologists	*	*	*	*	*	*	*	*
Fees to other consulting physicians	*	*	*	*	*	*	1.94%	*
NET INCOME BEFORE DISTRIBUTION TO GROUP	51.18%	43.42%	65.28%	72.43%	68.16%	70.67%	57.24%	61.50%
PHYSICIAN BENEFITS EXPENSES SUBTOTAL	6.50%	8.51%	11.51%	9.38%	10.01%	11.43%	9.54%	11.68%
Payroll taxes	*	2.73%	2.47%	*	*	*	2.23%	*
Insurance-health/disability/life/etc.	*	1.66%	1.21%	*	*	*	1.35%	*
Retirement and/or profit sharing	*	3.46%	8.32%	*	*	*	5.60%	*
Dues, memberships, and license fees	*	.53%	.53%	*	*	*	.52%	*
Meetings and travel	*	.46%	1.37%	*	*	*	.88%	*
Other physician benefits	*	*	1.03%	*	*	*	1.34%	*
NET INCOME AVAILABLE FOR DISTRIBUTION	43.95%	34.58%	53.66%	64.95%	57.07%	58.17%	47.33%	49.81%
RETAINED EARNINGS	*	*	2.61%	*	4.08%	*	3.71%	*

NOTES: DATA FOR UNIVERSITY AFFILIATED GROUPS ARE EXCLUDED FROM ALL TABLES.
AN ASTERISK INDICATES THAT DATA ARE SUPPRESSED WHEN THE NUMBER OF VALID CASES IS LESS THAN 6.

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Introduction

The 1988 MGMA Production Survey Report is based on 1987 annual medical and surgical gross charges reported by MGMA member groups in the United States and Canada. Survey questionnaires were mailed to all 3,486 MGMA member groups; 721 surveys were returned, of which 712 were used to compile this report. Responding medical groups provided information concerning 12,770 group practice physicians and 912 nonphysician providers. The production survey report displays only those categories for which there was a minimum of 6 physician responses. This decision was made to both insure the anonymity of the providers involved and to increase the validity of the data contained in the report.

Confidentiality of the data reported in the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify questionnaires, and plain envelopes were provided for responses. Returned questionnaires were edited for clarity and content validity by the Center for Research staff. When a questionnaire contained incomplete data, a decision was made as to whether the data would be included in the computations. No attempt was made to contact the respondents, as their identities were not known.

The format and content of the MGMA Production Survey are the responsibility of the MGMA Financial Management Committee. The production survey questionnaire requested that respondents state how production was measured in their responses. Responding medical groups noted whether production was measured as professional services (charges for professional care and the professional component of ancillary services) or as total production (professional care and the total ancillary charge). Separate tables were computed in this report for both measures of production. The production survey questionnaire is reprinted on page 64 of this report.

If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRAHCA staff. Your continued participation in the survey is greatly appreciated.

—1988 MGMA Financial Management
Committee and the MGMA/CRAHCA Staff

How to Use This Report

Production data reported in these survey results are represented by average number of patient encounters and by physician gross billings. These measures are reported for 39 physician specialties and 8 nonprovider categories. The specialty categories comprise board certified physicians, physicians (without board certification) practicing in the specialty, and physician residents in training.

Each respondent provided the annual gross charges billed by each full-time physician and nonphysician provider in the medical group. Medical groups were asked to provide the full value of gross charges, before such charges were reduced by courtesy allowances, bad debts, contractual arrangements with third parties, etc.

Mean number of outpatient visits data are reported for each specialty. Respondents were requested to average the number of patient encounters that physicians or nonphysician providers produced in each specialty. An encounter is defined as an identifiable contact between a patient and a medical group health care professional, whether or not a charge is generated. Gross charges information provided includes both outpatient and inpatient charges; thus, the average number of visits data, located on page 47, cannot be used in conjunction with other tables in the report to compute gross charges per outpatient visit information. Caution also should be used in interpreting the average number of visits data. The editing process excluded from the report any data reported in excess of 10,000 annual visits per physician; however, in certain specialties an extremely large variance still remains in the data provided.

Annual physician and nonphysician gross charges information is reproduced as reported by the survey respondents. Each unit of the following tables represents the gross charges of a group practice physician or nonphysician provider. Data provided by university groups were separated from other reporting medical groups and are provided in a separate report; copies of this university group report are available on request from MGMA.

To aid in interpreting the data, the gross charges range in which the median value occurs is noted by an asterisk (*). Simply stated, the median is the midpoint of all responses for that particular specialty after all the data are ranked from low to high. For example, for a specialty in which gross charges are reported for 83 physicians, the median is the gross charges category where the 42nd-ranked physician would be classified.

To use this report, you should evaluate both the median and the apparent distribution of the data. For example, on page 48, professional services gross charges information reported by 407 nonuniversity-affiliated medical groups is shown. The median of the first category, Allergy/Immunology, occurs in the range $280,000-$299,000, representing average gross charges produced by the 77 physicians in the sample. The distribution of the gross charges data is also important, as it indicates that a significant number (19.5 percent) of the physicians had annual gross charges exceeding $400,000, with the highest level noted at more than $900,000. Examining the gross charges data distribution may also reveal that the specialty has several different practice patterns. An example would be pathology, in which three distinct groupings of physician gross charges occur.

Appropriate caution should be used when interpreting the data. The information in this report has been compiled from the responses of 712 medical groups but may not be representative of all physicians, or even of group practices. In addition to evaluating the average number of visits, particular caution should be exercised in evaluating small samples of data, because the smaller the number of respondents, the lower the level of confidence that can be placed in the sample data.

The report is copyrighted by the Medical Group Management Association. The MGMA/CRACHA staff realizes the sensitive nature of physician production information and maintains strict confidence in the treatment of individual responses.

Demographic Profile of Respondents

Table A: Geographic Distribution (MGMA Section)

	Frequency	Percent
Eastern	124	17.4%
Midwest	230	32.3%
Southern	194	27.3%
Western	164	23.0%
	712	100.0%

Table B: Size of Medical Group (Number of FTE Physicians)

	Frequency	Percent
6 or Fewer	302	42.4%
6.1 to 15	185	26.0%
15.1 to 25	88	12.4%
25.1 to 35	47	6.6%
35.1 to 50	30	4.2%
50.1 or more	60	8.4%
	712	100.0%

Table C: Type of Medical Group

	Frequency	Percent
Single Specialty	415	58.4%
Multispecialty	296	41.6%
	711	100.0%
Missing	1	

Table D: Medical Group Payment Mechanism

	Frequency	Percent
Fee-for-Service	496	69.9%
Fee-for-Service/Prepaid	213	30.0%
Prepaid	1	.1%
	710	100.0%
Missing	2	

Table E: University Affiliation

	Frequency	Percent
Yes	23	3.2%
No	688	96.8%
	711	100.0%
Missing	1	

Table F: Time Required to Complete Survey Questionnaire

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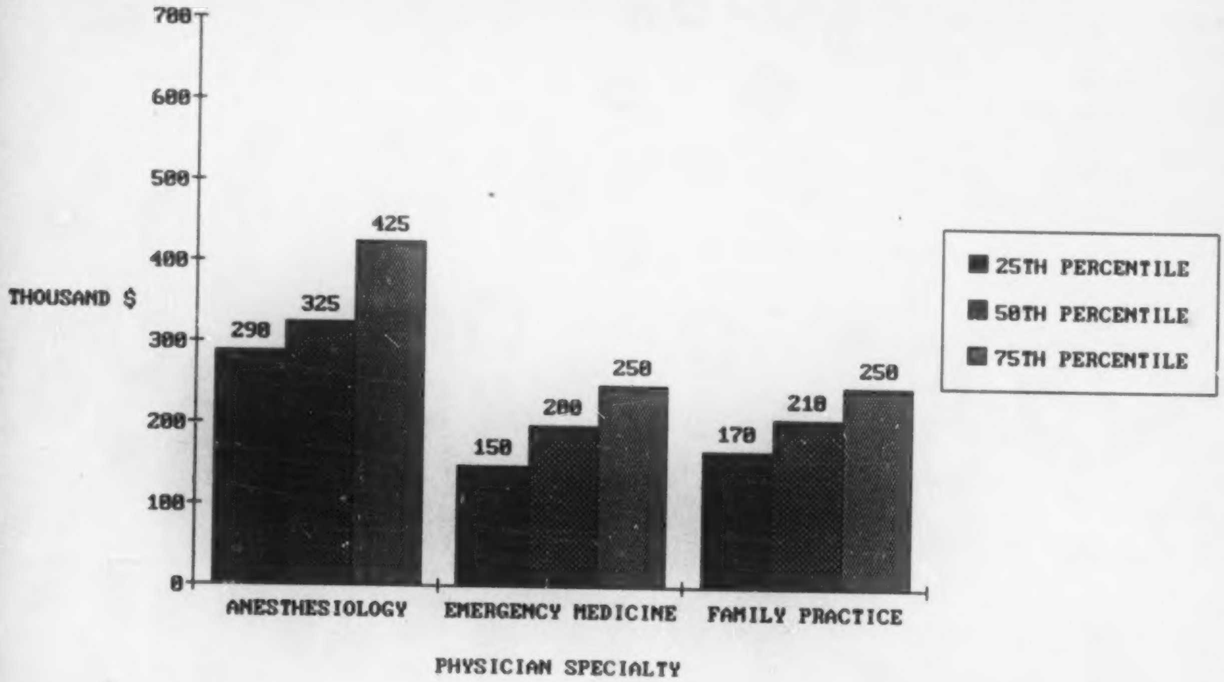
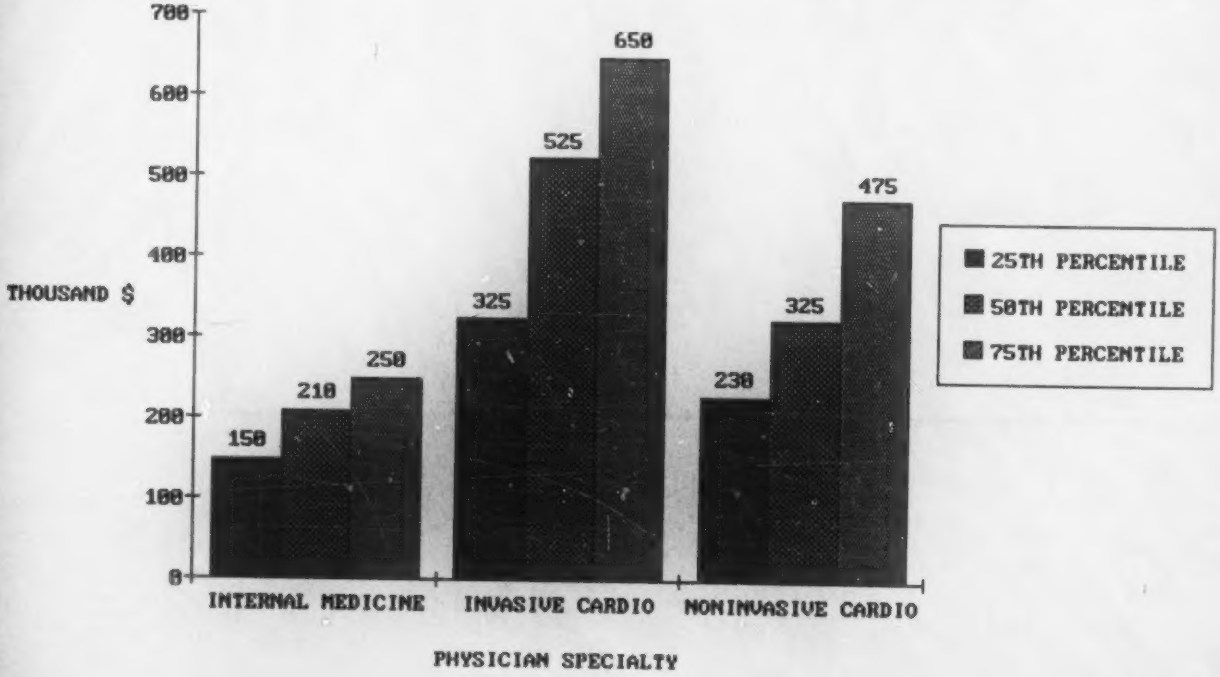
	Frequency	Percent
1 Hour or Less	525	75.0%
1.1 to 2 Hours	87	12.5%
2.1 to 4 Hours	54	7.7%
4.1 to 8 Hours	21	3.0%
8.1 to 16 Hours	10	1.4%
More than 16 Hours	3	.4%
	700	100.0%
Missing	12	

Medical Group Management Association
1988 Production Survey Based on 1987 Data

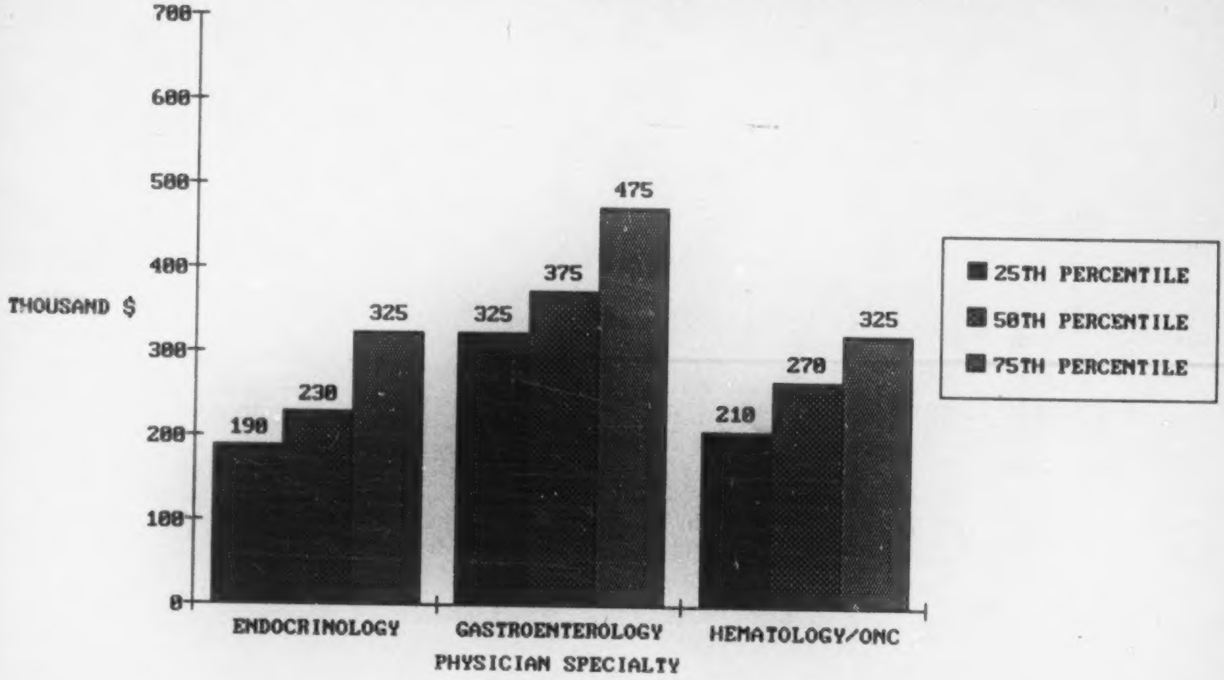
Graph 1A: Professional Services Gross Charges for Selected Physician Specialties



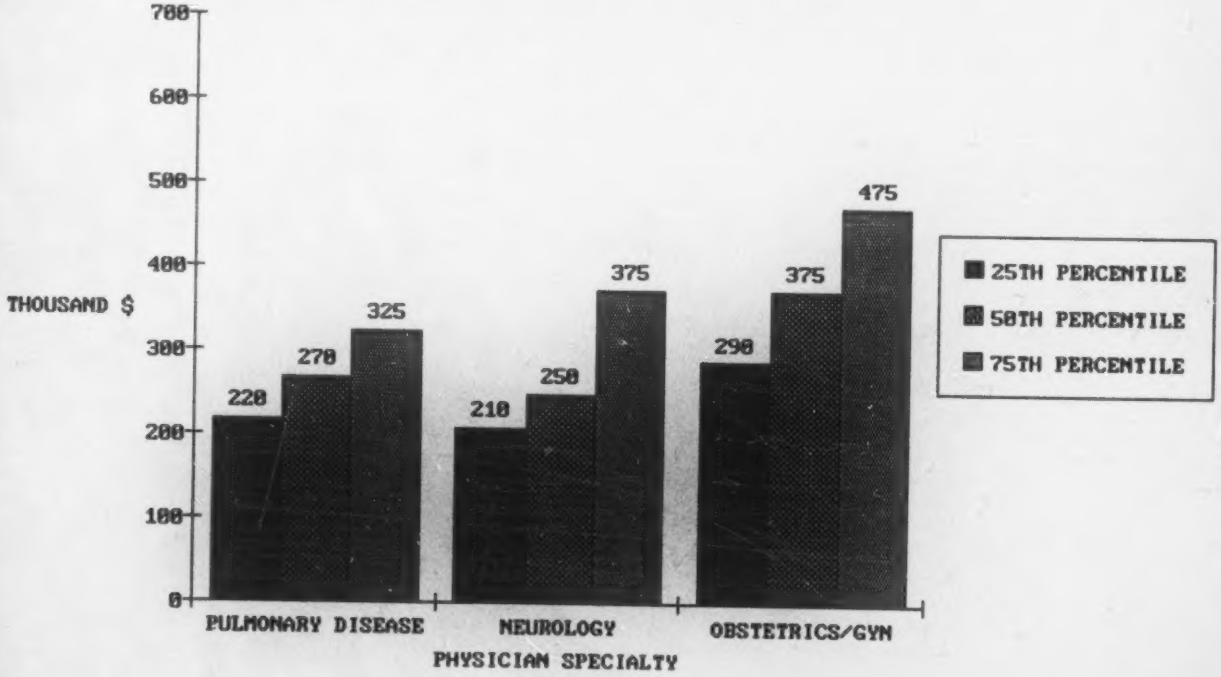
Graph 1B: Professional Services Gross Charges for Selected Physician Specialties



Graph 1C: Professional Services Gross Charges for Selected Physician Specialties

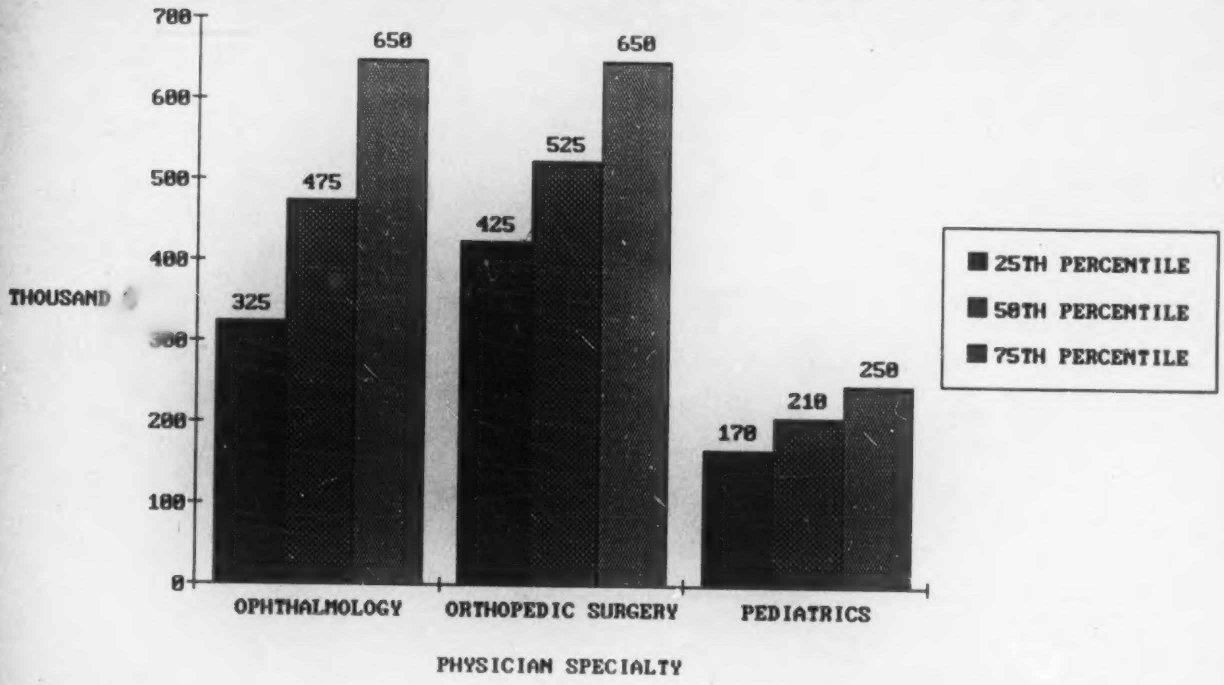


Graph 1D: Professional Services Gross Charges for Selected Physician Specialties



Medical Group Management Association
1988 Production Survey Based on 1987 Data

Graph 1E: Professional Services Gross Charges for Selected Physician Specialties



Graph 1F: Professional Services Gross Charges for Selected Physician Specialties

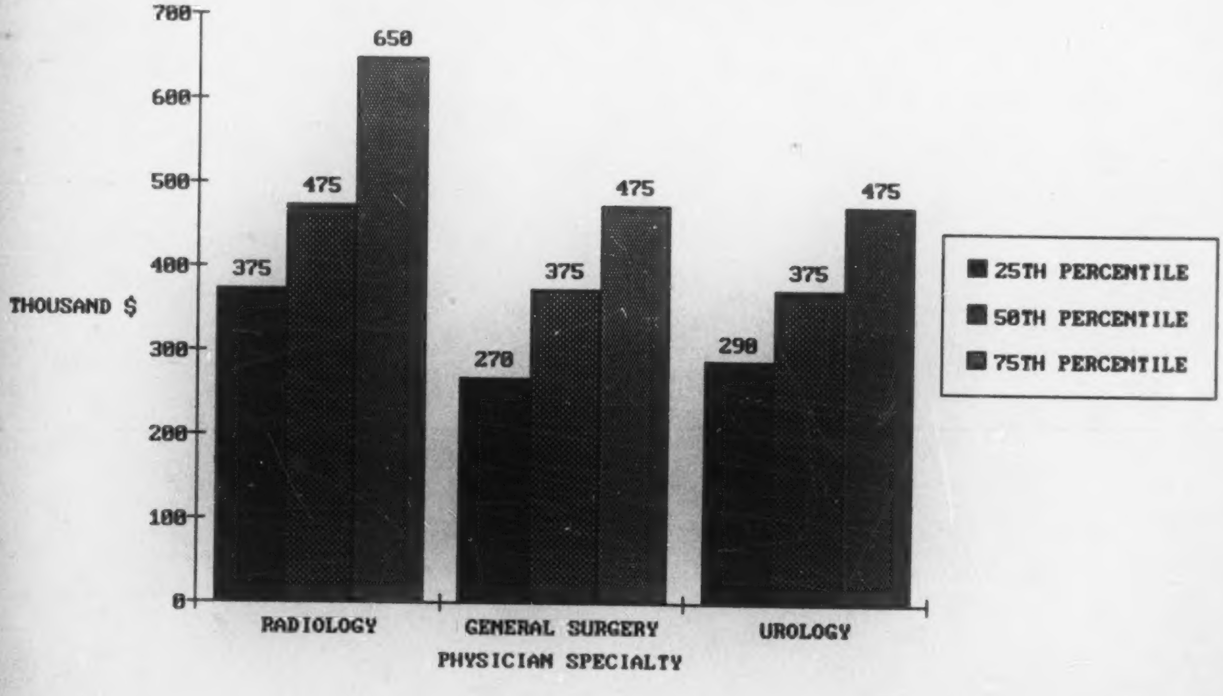


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Table 2A: Mean Outpatient Encounters per FTE Physician by Geographic Section for All Respondents (688 Medical Groups Responding)

PHYSICIAN SPECIALTY	ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
ALLERGY/IMMUNOLOGY	4.428	*	4.036	5.227	4.031
ANESTHESIOLOGY	1.820	*	*	*	*
CARDIOVASCULAR SURGERY	3.223	*	*	*	*
COLON & RECTAL SURGERY	2.870	*	*	*	*
DENTISTRY	2.953	*	*	*	*
DERMATOLOGY	6.504	6.970	7.012	6.139	5.385
EMERGENCY MEDICINE	4.604	4.500	4.784	4.446	4.443
FAMILY/GENERAL MEDICINE	5.386	4.688	5.568	5.548	5.104
OCCUPATIONAL MEDICINE	4.674	*	4.959	5.387	3.231
INTERNAL MEDICINE	3.896	3.500	4.112	3.576	4.087
INVASIVE CARDIOLOGY	1.976	2.253	1.897	1.967	1.941
NONINVASIVE CARDIOLOGY	2.836	2.540	3.457	2.513	2.808
ENDOCRINOLOGY	3.582	3.967	3.509	3.477	3.485
GASTROENTEROLOGY	2.638	3.228	2.293	2.474	2.974
HEMATOLOGY/ONCOLOGY	3.313	3.949	3.491	2.586	3.442
INFECTIOUS DISEASE	3.352	3.676	2.944	*	3.944
NEPHROLOGY	2.892	*	3.216	2.303	2.826
PULMONARY DISEASE	2.780	3.462	3.029	2.335	2.564
RHEUMATOLOGY	3.886	3.768	4.498	3.610	3.605

PHYSICIAN SPECIALTY	ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
NEONATOLOGY	4.503	*	*	*	*
NEUROLOGY	2.419	2.138	2.755	2.289	1.738
NEUROSURGERY	1.656	*	1.517	1.572	*
NUCLEAR MEDICINE	3.425	*	*	*	*
OBSTETRICS/GYNECOLOGY	3.696	3.964	3.684	3.824	3.402
GYNECOLOGY	3.111	*	*	3.456	3.391
OPHTHALMOLOGY	5.151	5.868	5.265	5.264	4.402
ORAL SURGERY	2.902	*	3.524	*	*
ORTHOPEDIC SURGERY	3.739	3.902	3.834	3.870	3.298
OTOLARYNGOLOGY	4.408	4.725	4.888	3.610	4.210
PATHOLOGY	*	*	*	*	*
PEDIATRICS	5.410	6.095	5.214	5.430	5.444
PHYSICAL MEDICINE	1.643	*	*	*	*
PLASTIC SURGERY	2.719	*	*	*	*
PSYCHIATRY	2.028	*	1.956	1.389	*
RADIATION THERAPY	4.395	*	*	*	*
RADIOLOGY	8.779	*	*	8.921	8.330
GENERAL SURGERY	2.228	2.595	2.171	2.119	2.264
UROLOGY	3.182	3.130	3.296	3.160	2.882
VASCULAR/THOR SURG	1.896	*	2.197	1.993	*

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Table 2B: Mean Outpatient Encounters per FTE Nonphysician Provider by Geographic Section for All Respondents (688 Medical Groups Responding)

PROVIDER SPECIALTY	ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
AUDIOLOGY	2.238	*	2.142	*	*
NURSE PRACTITIONER	2.584	1.853	2.639	*	2.788
OPTOMETRIST	3.005	*	3.165	3.207	*
PHYSICAL THERAPIST	3.611	*	3.552	*	3.376
PHYSICIANS ASSISTANT	2.749	*	2.806	*	3.018
PODIATRY	3.478	*	3.671	*	*
PSYCHOLOGY	1.351	*	1.191	*	*
SOCIAL WORK	1.399	*	*	*	*

Notes: Data for university affiliated groups are excluded from all tables.
An asterisk indicates that data are suppressed when the number of valid cases is less than 6.

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 3A: Physician Frequency Distribution by Professional Services Gross Charges Category for All Respondents (407 Medical Groups Responding)

WD

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY	3	2	2	4	4	3	3	8	3	5	2*	16	7	4	3	1	1	4	1		1	77
ANESTHESIOLOGY	4				2	5	12	12	9	14	30	50*	31	28	22	23	8	4	6			260
CARDIAC SURGERY	1						1		1	1			6	6	4		1	5*	9	1	11	47
COLON & RECTAL SURG		1				2			1				1					2	5*	2	1	15
DENTISTRY		2	1	1	1	4	1*	3	2	2	2											19
DERMATOLOGY	3		2	4	4	9	8	9	6	9	13*	11	7	11	8	5	6	1		1	1	118
EMERGENCY MEDICINE	7	5	13	18	11	9*	13	14	10	4	2	7	7	3	1		1	1				126
FAMILY/GEN MEDICINE	47	33	72	85	110	144	136*	99	67	52	39	60	33	28	8	5		1		2		1021
OCCUPATIONAL MEDICINE	2	3	1	4	5*	1	1	2	3			2	2		2	1						29
INTERNAL MEDICINE	68	53	53	84	94	122	120*	108	79	63	51	57	39	17	7	3	3	5			1	1027
INVASIVE CARDIOLOGY	1		1	2	1		2	3	2	2	6	25	12	15	14	18*	18	25	15	6	10	178
NONINVAS CARDIOLOGY	5	4		3	3	6	10	6	9	12	8	19*	8	6	8	8	2	8	6	3	2	138
ENDOCRINOLOGY	2	2	1	6	10	11	6	11*	11	5	4	15	6	1	1	2			1			95
GASTROENTEROLOGY		2			2	1	1	6	7	13	7	26	34*	25	20	10	10	12	6	3	1	186
HEMATOLOGY/ONCOLOGY	1	4	4	6	15	13	25	14	7	23*	17	21	14	10	11	3		5	2	1		196
INFECTIOUS DISEASE	1		3	2	8	4	5*	6	5	2	2		5	1	1		1					46
NEPHROLOGY	1	3	2	2		8	5	2	5	5	4*	15	6	3	2	3	1	1	2			70
PULMONARY DISEASE	3	3		4	8	8	9	9	18	15*	15	15	13	8	4	5		2	1			140
RHEUMATOLOGY	2	1	5	13	9	16	10*	9	7	8	5	8	8	2	6	2	1					112
NEONATOLOGY				1	2		2		1	2		5*	2	2								17
NEUROLOGY	5		3	7	14	8	18	14	14*	8	9	15	17	17	7	1	2	4	1			164
NEUROSURGERY								1				2	3	4	2	3	7*	6	4	4	5	41
NUCLEAR MEDICINE								1		1		1	2	2*	1	2	2			1		13
OBSTETRICS/GYNECOLOGY	4	4	3	4	4	10	10	16	23	32	20	76	65*	69	59	40	26	25	11	5	12	518

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

Table 3A: (continued)

	GROSS CHARGES (THOUSANDS)																				
	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	2		2	1	4	2	8	3	6	3*	2	9	4	5	1		2	1	1		2	58
OPHTHALMOLOGY	3	1	1	4	3	3	5	5	9	5	7	23	15	27	11*	17	12	24	15	10	32	232
ORAL SURGERY	1					3		2	1	1	1*	5	1		1	1					1	18
ORTHOPEDIC SURGERY	4	3	2	3	2	3	1	5	10	6	3	29	45	50	50	60*	40	60	41	24	40	481
OTOLARYNGOLOGY	2	1	3	1	2	5	7	5	12	8	13	34	20*	21	14	20	10	8	6	6	5	203
PATHOLOGY	3				1	6					2	6	1	5*		3	5		1		6	39
PEDIATRICS	38	25	31	35	67	62	67*	49	50	29	33	29	25	8	3	1	1	1				554
PHYSICAL MEDICINE	1		1	2	4	3*	3	1	1		1	3		1								21
PLASTIC SURGERY	1		1	1	1		1	1		1	3	3	2*	1	4	2	2	3		1		28
PSYCHIATRY	13	5	6	15	15	7*	13	8	1	1	17	6	1		2							110
RADIATION THERAPY							1		1		4	9*	2	2	1			3	1		3	27
RADIOLOGY	11	1				1		2	2	6	1	11	67	7	37*	38	11	33	10	11	19	268
GENERAL SURGERY	9	2	2	5	11	13	16	15	22	21	20	51	67*	63	30	34	21	19	16	8	5	450
UROLOGY	1	3	1	2	1	4	3	9	8	7	9	22	25*	21	17	9	6	9	6	7	4	174
VASCULAR/THORACIC SURG	1				1			3	1	1		8	5	4	5*	8	3	6	2	3	5	56

Table 3B: Nonphysician Provider Frequency Distribution by Professional Services Gross Charges Category for All Respondents (407 Medical Groups Responding)

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	GROSS CHARGES (THOUSANDS)																				
	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	3	1	2	2	2	4	3	7	6	4*	7	4	4	7			3				4	63
NURSE PRACTITIONER	10	8	7	6	7	8	14*	8	6	9	9	3	3	4	2	1			1		1	107
OPTOMETRY	1		3	2	2	3	2	5	5	19*	2	6	3	9	2	2	2	1		1	12	82
PHYSICAL THERAPY	1	3	1	1	2	5	2	6	7	24	4	11*	11	3	1	2	1	6	2	4	18	115
PHYSICIAN'S ASSISTANT	5	4	8	3	8	6	6	9*	5	4	4	3	6	2	1	3	4	1		1	5	88
PODIATRY						1				3			1	1	1	3			1*	3	7	21
PSYCHOLOGY	4	1		1	1	2	5	2	6	8	6*	6	7	5	5	1	4	1		2	4	71
SOCIAL WORK			2	4	7		8	8*	10	5	3	2	2		3		1		1			56

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 4A: Physician Frequency Distribution by Combined Professional Services and Ancillary Services Gross Charges Category for All Respondents (281 Medical Groups Responding)

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GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY	2			2	1	1	1	1	2	1	3	6*	7	2	3	2	1	2		1		38
ANESTHESIOLOGY				1	2							26	16	1		1	35*	12			5	99
CARDIAC SURGERY							1			1							1	2	2	4	13*	24
COLON & RECTAL SURG			1										1						1*	1	2	6
DENTISTRY																						
DERMATOLOGY	1	1	2	2	4	1	6	2	1	2	3*	2	9	3	2	3	1	1	3	1		50
EMERGENCY MEDICINE	14	1	3	3	2	3	5	4*	4	16		1	4		2	1	1					64
FAMILY/GEN MEDICINE	33	19	16	47	35	40	49	71	58*	46	50	97	53	25	12	6	2	2				661
OCCUPATIONAL MEDICINE	1				2	1	1	4*				1	2		1							13
INTERNAL MEDICINE	9	10	6	10	16	80	27	38	32*	29	25	63	32	33	8	5	3	2	1	9	1	439
INVASIVE CARDIOLOGY	2	5	1			1			3	6	1	9	3	13	6*	4	7	11	4	4	17	97
NONINVAS CARDIOLOGY	3				2				3	5	4	8	9*	4	5	2	2	5	3	3	3	61
ENDOCRINOLOGY	1	1	1	2		1	1	1	2	2	2	6*	1	2	2		4	1	1			31
GASTROENTEROLOGY				2	1	1	1	1	1		2	6	14	15	14*	13	5	6	3		8	93
HEMATOLOGY/ONCOLOGY	1					3		3	2	8	3	7	9	16*	12	7	5	5	1		2	84
INFECTIOUS DISEASE						1					1	7*	4	3								16
NEPHROLOGY	25	20			1	2*	2	1	6	2	2	4	3	1	2		8	3		1	10	93
PULMONARY DISEASE	1	1	1	1			3	1	3	11	6	13*	16	12	2	2			1			74
RHEUMATOLOGY				1		4	5	1	2	3	1*	11	2	1				1	1		1	34
NEONATOLOGY					1		1						1		1*	1		2				7
NEUROLOGY	1	1	1		3	2	2	3	3	5	8	4	6*	7	2	4	3	7	2	1	2	67
NEUROSURGERY			1					1		1		1	8	2	2	4	1	3*	12	5	4	45
NUCLEAR MEDICINE																						
OBSTETRICS/GYNECOLOGY	2	1	2	1	1	2	4	9	6	7	2	31	36	28*	43	20	20	20	9	3	3	250

University-affiliated medical groups are excluded from the above tables.
*Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

Table 4A: (continued)

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	2	1	1		2	2		2			1	1*	7	2	2							23
OPHTHALMOLOGY	2	1	1		5	1	4	3	3	4	5	8	13	8*	8	9		6	7	1	16	105
ORAL SURGERY									1			2	3*	3	2							11
ORTHOPEDIC SURGERY	3	1	2	1		1	4	4	4	3	4	8	26	32	32	40	27*	39	59	18	35	343
OTOLARYNGOLOGY					1	1	1	3	3	2	7	10	11*	7	10	3	3	5	1	1	2	71
PATHOLOGY	1						5							2				11*			6	25
PEDIATRICS	6	7	9	15	11	13	25	25	19*	14	24	26	35	9	1	2	4					245
PHYSICAL MEDICINE		1		1		1	1*	1			1			1		1						8
PLASTIC SURGERY											1	1	1			1	3*	2		1		10
PSYCHIATRY	6	4	7	5	6*	3	4	3	2	5	2	3						1		1		52
RADIATION THERAPY															1			1		2	5*	9
RADIOLOGY	2							1				28	2	17	2	5		20*	6	10	28	121
GENERAL SURGERY		2	2	4	2	7	4	11	9	4	1	20	27*	18	11	15	9	18	6	2	3	175
UROLOGY			2				1		3	2	1	5	4	14*	7	5	5	3	2	2	3	59
VASCULAR/THORACIC SURG								1	2	1	1	2	3	2		6*	3	5	2	2	3	33

Table 4B: Nonphysician Provider Frequency Distribution by Combined Professional Services and Ancillary Services Gross Charges for All Respondents (281 Medical Groups Responding)

GROSS CHARGES (THOUSANDS)

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY				1	1	2	1	1	6*	3	5	1	2		1							24
NURSE PRACTITIONER		1	1	3	3	2	1	2	1	3*	2	1	2	1	3	1		2			1	30
OPTOMETRY			1			2					2	2		3*	1						5	16
PHYSICAL THERAPY	4		1	2	1	2	5	3		2		3	5	1	5*	13		3	1		13	64
PHYSICIAN'S ASSISTANT	2	5	1		3	1	1	6	2		4*	1	3	3	4	2	2			1	9	50
PODIATRY																						
PSYCHOLOGY			1		2	1	2	1	5	1	3	3	4	24*	2	3	1		1		1	55
SOCIAL WORK																						

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 5A: Physician Frequency Distribution by Professional Services Gross Charges Category for Medical Groups with Prepaid Revenue (134 Medical Groups Responding)

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GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY		1	2	4	2	2	2	4	3	4		11*	4	3	1	1	1	3			1	49
ANESTHESIOLOGY	4				2	4	7	5	8	9	9	17*	27	27		2	2	1	5			129
CARDIAC SURGERY	1												5	5	1		1	2*	8	1	3	27
COLON & RECTAL SURG						2			1				1*						1	2	1	8
DENTISTRY		1		1	1	4	1	3*	2	2	2											17
DERMATOLOGY	1		1	4	2	8	4	6	5	5	8*	6	5	9	4	4	4	1				77
EMERGENCY MEDICINE	3	1	5	12	5	6	7*	9	4	3	2	3	6	1								67
FAMILY/GEN MEDICINE	26	19	52	59	83	111*	97	66	45	36	20	30	16	14	4	3		1		1		683
OCCUPATIONAL MEDICINE	2	2	1	3	3*	1		1	2			1	2									18
INTERNAL MEDICINE	53	42	42	64	66	85*	71	54	54	32	29	23	9	7	4	1	1	4				641
INVASIVE CARDIOLOGY	1		1	2			2	1	1		3	7	6	6	7*	11	7	9	4	3	3	74
NONINVAS CARDIOLOGY	3	1		2	3	5	5	4	5	4	4*	5	2	5	5	1	1	6	1	1	2	65
ENDOCRINOLOGY	1	2	1	5	9	7	5*	5	4	5		5	1	1		1						52
GASTROENTEROLOGY		2			1	1		5	3	8	5	14	18*	8	14	3	4	7		1		94
HEMATOLOGY/ONCOLOGY	1	2	2	5	12	10	15	6*	5	13	8	8	7	5	4			2	1			106
INFECTIOUS DISEASE			3	2	6	2*	3	4	1	2	1			1	1							26
NEPHROLOGY	1	1	2	2		5	4	1	4	3*	1	10	2	1		1	1	1	2			42
PULMONARY DISEASE	2	2		4	6	5	8	5	9*	5	8	7	5	4		2						72
RHEUMATOLOGY			4	9	7	11*	5	5	2	4	1	5	4		3	1						61
NEONATOLOGY				1	2		2		1*	2		1	2	1								12
NEUROLOGY	4		2	7	6	2	11	9*	6	7	5	6	5	4	2		1	2	1			80
NEUROSURGERY												2	3	3	1	2*	1	2	2	1	2	19
NUCLEAR MEDICINE								1		1			2*	1	1		1			1		8
OBSTETRICS/GYNECOLOGY	4	4	1	4	3	4	6	13	14	13	15	52	34*	38	33	18	15	8	4	1	6	290

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

Table 5A: (continued)

	GROSS CHARGES (THOUSANDS)																					
	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY						1	2	3	1*	1		3	2	1								14
OPHTHALMOLOGY	2	1	1	2	3	3	3	2	4	3	6	9	5	15*	7	10	7	9	8	3	1	104
ORAL SURGERY	1					2		2		1	1	5*	1		1	1					1	16
ORTHOPEDIC SURGERY	3	1	1	1	1	1		4	4	2	2	15	17	27	27*	23	15	24	17	7	11	203
OTOLARYNGOLOGY	1	1	1			3	4	2	6	6	9	20	11*	13	13	9	6	3	3		1	112
PATHOLOGY	3				1	2							1			3*	5		1			16
PEDIATRICS	28	14	21	28	46	35	40*	37	36	17	22	21	14	2	1							362
PHYSICAL MEDICINE	1		1	2	4*	1	1	1	1			3		1								16
PLASTIC SURGERY	1		1		1			1				1	2	1	4*	1	2	2				17
PSYCHIATRY	11	4	4	15	12*	6	12	5	1		1	5	1		2							79
RADIATION THERAPY							1		1		1	3*	2								3	11
RADIOLOGY	9	1				1		2	1	3	1	3		2	16	5*	1	16	4	4	14	83
GENERAL SURGERY	6	1	1	3	7	7	8	8	12	9	13	27	34*	32	16	12	10	10	7	7	1	231
UROLOGY		1		1		1	1	8	5	3	4	11	13*	13	9	1	3	4	3	4		85
VASCULAR/THORACIC SURG								1				3	2	2	1	3*	2	2	1	2	3	22

Table 5B: Nonphysician Provider Frequency Distribution by Professional Services Gross Charges Category for Medical Groups with Prepaid Revenue (134 Medical Groups Responding)

	GROSS CHARGES (THOUSANDS)																					
	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	2	1			2	1	3	5	4	3*	7	2	2	2			1				2	37
NURSE PRACTITIONER	3	5	3	5	4	6	8*	5	5	9	5	2	3	2	1	1					1	68
OPTOMETRY				1		2	1	3	3	18	2*	3	2	8	1	2	1	1			9	57
PHYSICAL THERAPY	1		1	1		1		1	5	18	2	10*	9	3	1	1	1	3	2	3	3	66
PHYSICIAN'S ASSISTANT	1	2	6	2	6		4	6*	3	3	2	1	1	2		2	2				3	46
PODIATRY						1				2					1	3			1	3*	7	18
PSYCHOLOGY	2				1	2	2	2	5	6	6	6*	4	4	4	1	4	1		2	3	55
SOCIAL WORK			2	4	6		8	8*	8	4	3	2	2		2		1		1			51

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Table 6A: Physician Frequency Distribution by Professional Services Gross Charges Category for Single Specialty Groups (222 Medical Groups Responding)

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY																						
ANESTHESIOLOGY					1	4	10	12	4	2	8	28	19*	24	21	21	6	2				162
CARDIAC SURGERY													1					2			7*	10
COLON & RECTAL SURG						2			1*										3			6
DENTISTRY																						
DERMATOLOGY																						
EMERGENCY MEDICINE	2	4	5	3	2*		1	6	1			2	1	2								29
FAMILY/GEN MEDICINE	6	1	2	4	13	14	16	23*	8	7	11	12	8	5	3					1		134
OCCUPATIONAL MEDICINE																						
INTERNAL MEDICINE	2	1	2	3	8	4	12	8	6*	5	4	9	15	4	1	1						85
INVASIVE CARDIOLOGY										1	2	11		5	2	4	4	12*	10	3	6	60
NONINVAS CARDIOLOGY				2		1		2	3	3	1	5*	1	2	2	4	1	1	3	2		33
ENDOCRINOLOGY					1	1	1	2	2*		1	2	1		1	1			1			14
GASTROENTEROLOGY							1				2	6	6	6*	3	3	1	1	2			31
HEMATOLOGY/ONCOLOGY				1	1		2	1		4	3	6*	5	2	1			1				27
INFECTIOUS DISEASE																						
NEPHROLOGY																						
PULMONARY DISEASE		1			1	2			2		3	2*	4	2	2	1			1			21
RHEUMATOLOGY								1	2	4*		2	2		1	1	1					14
NEONATOLOGY																						
NEUROLOGY					2	5	3	3		2	1	4	8*	10	4	1		1				44
NEUROSURGERY																1	4	2*	1	2	1	11
NUCLEAR MEDICINE																						
OBSTETRICS/GYNECOLOGY								1	7	8	1	4	6	14	14*	13	4	11	3	1	1	88

University-affiliated medical groups are excluded from the above tables.
* indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

Table 6A: (continued)

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
GYNECOLOGY	1						3					2	1*	2			1	1	1		2	14
OPHTHALMOLOGY								1	1	1		6	6	4	3	4	2	6*	4	3	27	68
ORAL SURGERY																						
ORTHOPEDIC SURGERY		2		1					3	2		4	11	10	21	34	26*	28	27	16	21	206
OTOLARYNGOLOGY	1		1	1	1				1			1	4	3	2*	4	2	3	1	1	4	30
PATHOLOGY						4								5*							6	15
PEDIATRICS		1	1	1	2	5*			6													16
PHYSICAL MEDICINE																						
PLASTIC SURGERY																						
PSYCHIATRY	3		1	1			1	1			16*											23
RADIATION THERAPY											2	8*		2	1			3				16
RADIOLOGY	1								1	2	1	7	51	4	20*	30	7	16	5	7		152
GENERAL SURGERY						1	3		5	2		5	6	9*	3	4	4	3	2		1	48
UROLOGY			1			1	1	1	1			1	2	3	1	4*	2	4	1	1	3	27
VASCULAR/THORACIC SURG								2								1*		2	1			6

Table 6B: Nonphysician Provider Frequency Distribution by Professional Services Gross Charges Category for Single Specialty Groups (222 Medical Groups Responding)

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GROSS CHARGES (THOUSANDS)

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY													2	7*			2					11
NURSE PRACTITIONER	3	1	3				2	1*	1	3	3	1				1						19
OPTOMETRY	1		1									2*								1	2	7
PHYSICAL THERAPY		2		1	2	4	1	3*	1	6	1					1					4	26
PHYSICIAN'S ASSISTANT	4	2	1			3*	1	1	2				2	1				1			1	19
PODIATRY																						
PSYCHOLOGY	2	1		1		1	1*		1	1	1			1							1	11
SOCIAL WORK							1	1	2*	2												6

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 7A: Physician Frequency Distribution by Professional Services Gross Charges Category for Multispecialty Groups (185 Medical Groups Responding)

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DDS
ALLERGY/IMMUNOLOGY		2	2	4	3	3	2	8	3	5	2	16*	7	4	3	1	1	4	1		1	72
ANESTHESIOLOGY	4				1	1	2		5	12	22	22*	12	4	1	2	2	2	6			98
CARDIAC SURGERY	1						1		1	1			5	6	4*		1	3	9	1	4	37
COLON & RECTAL SURG		1											1					2	2*	2	1	9
DENTISTRY		2	1	1	1	4	1*	3	2	2	2											19
DERMATOLOGY	3		2	4	4	9	8	9	6	9	13*	11	7	11	8	5	6	1		1	1	118
EMERGENCY MEDICINE	5	1	8	15	9	9	12*	8	9	4	2	5	6	1	1		1	1				97
FAMILY/GEN MEDICINE	41	32	70	81	97	130*	120	76	59	45	28	48	25	23	5	5		1		1		887
OCCUPATIONAL MEDICINE	2	3	1	4	5*	1	1	2	3			2	2		2	1						29
INTERNAL MEDICINE	66	52	51	81	86	118	108*	100	73	58	47	48	24	13	6	2	3	5			1	942
INVASIVE CARDIOLOGY	1		1	2	1		2	3	2	1	4	14	12	10	12*	14	14	13	5	3	4	118
NONINVAS CARDIOLOGY	5	4		1	3	5	10	4	6	9	7*	14	7	6	6	4	1	7	3	1	2	105
ENDOCRINOLOGY	2	2	1	6	9	10	5	9*	9	5	3	13	5	1		1						81
GASTROENTEROLOGY		2			2	1		6	7	13	5	20	28*	19	17	7	9	11	4	3	1	155
HEMATOLOGY/ONCOLOGY	1	4	4	5	14	13	23	13	7	19*	14	15	9	8	10	3		4	2	1		169
INFECTIOUS DISEASE	1		3	2	8	4	5*	6	5	2	1		5	1	1		1					45
NEPHROLOGY	1	3	2	2		8	5	2	5	5	2*	14	6	3	2	3	1	1	2			67
PULMONARY DISEASE	3	2		4	7	6	9	9	16	15*	12	13	9	6	2	4		2				119
RHEUMATOLOGY	2	1	5	13	9	16	10*	8	5	4	5	6	6	2	5	1						98
NEONATOLOGY				1	2		2		1	2*		2	2	2								14
NEUROLOGY	5		3	7	12	3	15	11	14*	6	8	11	9	7	3		2	3	1			120
NEUROSURGERY								1				2	3	4	2	2	3*	4	3	2	4	30
NUCLEAR MEDICINE								1		1			2	2*	1		2			1		10
OBSTETRICS/GYNECOLOGY	4	4	3	4	4	10	10	15	16	24	19	72	59*	55	45	27	22	14	8	4	11	430

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

Table 7A: (continued)

GROSS CHARGES (THOUSANDS)

	LESS THAN 100	100 TO 119	120 TO 139	140 TO 159	160 TO 179	180 TO 199	200 TO 219	220 TO 239	240 TO 259	260 TO 279	280 TO 299	300 TO 349	350 TO 399	400 TO 449	450 TO 499	500 TO 549	550 TO 599	600 TO 699	700 TO 799	800 TO 899	900 AND OVER	TOTAL FTE MD/DOS
GYNECOLOGY	1		2	1	4	2	5	3	6*	3	2	7	3	3	1		1					44
OPHTHALMOLOGY	3	1	1	4	3	3	5	4	8	4	7	17	9	23*	8	13	10	18	11	7	5	164
ORAL SURGERY	1					3		2	1	1	1*	5	1		1	1					1	18
ORTHOPEDIC SURGERY	4	1	2	2	2	3	1	5	7	4	3	25	34	40	29*	26	14	32	14	8	19	275
OTOLARYNGOLOGY	1	1	2		1	5	7	5	11	8	13	33*	16	18	12	16	8	5	5	5	1	173
PATHOLOGY	3				1	2					2	6*	1			3	5		1			24
PEDIATRICS	38	24	30	34	65	57	67*	49	44	29	33	29	25	8	3	1	1	1				538
PHYSICAL MEDICINE	1		1	2	4	2*	2	1	1			3		1								18
PLASTIC SURGERY	1		1	1	1		1	1			3	3	2*	1	4	2	2	3				26
PSYCHIATRY	10	5	5	14	15*	7	12	7	1	1	1	6	1		2							87
RADIATION THERAPY							1		1		2	1	2*						1		3	11
RADIOLOGY	10	1				1		2	1	4		4	16	3	17*	8	4	17	5	4	19	116
GENERAL SURGERY	9	2	2	5	11	12	13	15	17	19	20	46	61*	54	27	30	17	16	14	8	4	402
UROLOGY	1	3		2	1	3	2	8	7	7	9	21	23*	18	16	5	4	5	5	6	1	147
VASCULAR/THORACIC SURG	1				1			1	1	1		8	5	4	5*	7	3	4	1	3	5	50

Table 7B: Nonphysician Provider Frequency Distribution by Professional Services Gross Charges Category for Multispecialty Groups (185 Medical Groups Responding)

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GROSS CHARGES (THOUSANDS)

	LESS THAN 10	10 TO 19	20 TO 29	30 TO 39	40 TO 49	50 TO 59	60 TO 69	70 TO 79	80 TO 89	90 TO 99	100 TO 109	110 TO 119	120 TO 129	130 TO 139	140 TO 149	150 TO 159	160 TO 169	170 TO 179	180 TO 189	190 TO 199	200 AND OVER	TOTAL FTE STAFF
AUDIOLOGY	3	1	2	2	2	4	3	7	6*	4	7	4	2				1				4	52
NURSE PRACTITIONER	7	7	4	6	7	8	12*	7	5	6	6	2	3	4	2				1		1	88
OPTOMETRY			2	2	2	3	2	5	5	19*	2	4	3	9	2	2	2	1			10	75
PHYSICAL THERAPY	1	1	1			1	1	3	6	18	3	11*	11	3	1	1	1	6	2	4	14	89
PHYSICIAN'S ASSISTANT	1	2	7	3	8	3	5	8*	3	4	4	3	4	1	1	3	4			1	4	69
PODIATRY						1				3			1	1	1	3			1*	3	7	21
PSYCHOLOGY	2				1	1	4	2	5	7	5	6*	7	4	5	1	4	1		2	3	60
SOCIAL WORK			2	4	7		7	7*	8	3	3	2	2		3		1		1			50

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 8A: Median Physician Professional Services Gross Charges by Geographic Section (407 Medical Groups Responding)

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PHYSICIAN SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
ALLERGY/IMMUNOLOGY	MEDIAN	290,000	307,500	297,500	290,000	297,500
	# OF PHYSICIANS	77	8	36	17	16
ANESTHESIOLOGY	MEDIAN	325,000	475,000	290,000	425,000	290,000
	# OF PHYSICIANS	260	57	57	75	71
CARDIOVASCULAR SURGERY	MEDIAN	650,000	475,000	700,000	750,000	475,000
	# OF PHYSICIANS	47	13	18	6	10
COLON & RECTAL SURGERY	MEDIAN	750,000	•	750,000	•	•
	# OF PHYSICIANS	15	•	6	•	•
DENTISTRY	MEDIAN	210,000	190,000	•	230,000	•
	# OF PHYSICIANS	19	7	•	9	•
DERMATOLOGY	MEDIAN	290,000	290,000	290,000	290,000	270,000
	# OF PHYSICIANS	118	13	53	21	31
EMERGENCY MEDICINE	MEDIAN	200,000	190,000	170,000	200,000	230,000
	# OF PHYSICIANS	126	18	57	12	39
FAMILY/GENERAL MEDICINE	MEDIAN	210,000	210,000	190,000	210,000	210,000
	# OF PHYSICIANS	1021	72	475	241	233
OCCUPATIONAL MEDICINE	MEDIAN	170,000	•	170,000	375,000	150,000
	# OF PHYSICIANS	29	•	12	6	7
INTERNAL MEDICINE	MEDIAN	210,000	210,000	190,000	230,000	230,000
	# OF PHYSICIANS	1027	115	485	222	205
INVASIVE CARDIOLOGY	MEDIAN	525,000	425,000	575,000	525,000	400,000
	# OF PHYSICIANS	178	24	50	52	52
NONINVASIVE CARDIOLOGY	MEDIAN	325,000	400,000	290,000	325,000	280,000
	# OF PHYSICIANS	138	22	31	39	46
ENDOCRINOLOGY	MEDIAN	230,000	290,000	210,000	230,000	250,000
	# OF PHYSICIANS	95	17	28	25	25
GASTROENTEROLOGY	MEDIAN	375,000	375,000	425,000	425,000	325,000
	# OF PHYSICIANS	186	17	60	60	49
HEMATOLOGY/ONCOLOGY	MEDIAN	270,000	270,000	270,000	270,000	230,000
	# OF PHYSICIANS	196	27	72	47	50
INFECTIOUS DISEASE	MEDIAN	220,000	260,000	230,000	190,000	190,000
	# OF PHYSICIANS	46	8	15	12	11
NEPHROLOGY	MEDIAN	290,000	290,000	325,000	375,000	250,000
	# OF PHYSICIANS	70	7	26	16	21
PULMONARY DISEASE	MEDIAN	270,000	325,000	290,000	280,000	250,000
	# OF PHYSICIANS	140	18	43	42	37
RHEUMATOLOGY	MEDIAN	220,000	270,000	210,000	210,000	190,000
	# OF PHYSICIANS	112	23	36	21	32
NEONATOLOGY	MEDIAN	325,000	•	325,000	•	•
	# OF PHYSICIANS	17	•	10	•	•
NEUROLOGY	MEDIAN	250,000	325,000	270,000	240,000	230,000
	# OF PHYSICIANS	164	17	105	22	20
NEUROSURGERY	MEDIAN	575,000	•	575,000	612,500	650,000
	# OF PHYSICIANS	41	•	19	10	7
NUCLEAR MEDICINE	MEDIAN	425,000	•	•	•	•
	# OF PHYSICIANS	13	•	•	•	•
OBSTETRICS/GYNECOLOGY	MEDIAN	375,000	375,000	375,000	425,000	375,000
	# OF PHYSICIANS	518	51	239	112	116
GYNECOLOGY	MEDIAN	270,000	•	250,000	307,500	325,000
	# OF PHYSICIANS	58	•	11	26	16
OPHTHALMOLOGY	MEDIAN	475,000	650,000	425,000	650,000	425,000
	# OF PHYSICIANS	232	28	90	54	60
ORAL SURGERY	MEDIAN	307,500	•	307,500	•	•
	# OF PHYSICIANS	18	•	12	•	•
ORTHOPEDIC SURGERY	MEDIAN	525,000	525,000	525,000	575,000	475,000
	# OF PHYSICIANS	481	40	191	133	117

Table 8A: (continued)

PHYSICIAN SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
OTOLARYNGOLOGY	MEDIAN	375,000	475,000	425,000	325,000	325,000
	# OF PHYSICIANS	203	28	89	47	39
PATHOLOGY	MEDIAN	425,000	*	190,000	575,000	*
	# OF PHYSICIANS	39	*	11	21	*
PEDIATRICS	MEDIAN	210,000	200,000	190,000	210,000	210,000
	# OF PHYSICIANS	554	68	240	99	147
PHYSICAL MEDICINE	MEDIAN	190,000	*	170,000	*	250,000
	# OF PHYSICIANS	21	*	8	*	9
PLASTIC SURGERY	MEDIAN	375,000	*	325,000	575,000	375,000
	# OF PHYSICIANS	28	*	9	6	11
PSYCHIATRY	MEDIAN	190,000	210,000	170,000	290,000	210,000
	# OF PHYSICIANS	110	9	59	31	11
RADIATION THERAPY	MEDIAN	325,000	*	307,500	325,000	650,000
	# OF PHYSICIANS	27	*	12	7	7
RADIOLOGY	MEDIAN	475,000	375,000	475,000	375,000	525,000
	# OF PHYSICIANS	268	27	75	91	75
GENERAL SURGERY	MEDIAN	375,000	425,000	375,000	375,000	375,000
	# OF PHYSICIANS	450	48	210	98	94
UROLOGY	MEDIAN	375,000	375,000	375,000	475,000	325,000
	# OF PHYSICIANS	174	16	77	53	28
VASCULAR/THORACIC SURGERY	MEDIAN	475,000	650,000	850,000	475,000	375,000
	# OF PHYSICIANS	56	7	10	25	14

Table 8B: Median Nonphysician Provider Professional Services Gross Charges by Geographic Section (407 Medical Groups Responding)

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PROVIDER SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
AUDIOLOGY	MEDIAN	95,000	*	85,000	105,000	80,000
	# OF PROVIDERS	63	*	31	18	10
NURSE PRACTITIONER	MEDIAN	65,000	45,000	75,000	75,000	65,000
	# OF PROVIDERS	107	17	37	8	45
OPTOMETRIST	MEDIAN	95,000	55,000	95,000	175,000	115,000
	# OF PROVIDERS	82	6	54	9	13
PHYSICAL THERAPIST	MEDIAN	115,000	175,000	115,000	125,000	95,000
	# OF PROVIDERS	115	11	42	23	39
PHYSICIAN'S ASSISTANT	MEDIAN	75,000	*	60,000	*	115,000
	# OF PROVIDERS	88	*	44	*	35
PODIATRY	MEDIAN	185,000	*	155,000	*	*
	# OF PROVIDERS	21	*	13	*	*
PSYCHOLOGY	MEDIAN	105,000	*	105,000	175,000	110,000
	# OF PROVIDERS	71	*	51	9	8
SOCIAL WORK	MEDIAN	75,000	*	75,000	*	*
	# OF PROVIDERS	56	*	46	*	*

Notes: Data for university groups are excluded from all tables.
An asterisk indicates that data are supressed when the number of valid cases is less than 6.
All medians reflect the midpoint of range, i.e., "180 to 199" = 190,000.

Medical Group Management Association
1988 Production Survey Based on 1987 Data

Table 9A: Median Physician Combined Professional Services and Ancillary Services Gross Charges by Geographic Section (281 Medical Groups Responding)

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PHYSICIAN SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
ALLERGY/IMMUNOLOGY	MEDIAN	325,000	425,000	325,000	250,000	425,000
	# OF PHYSICIANS	38	6	13	7	12
ANESTHESIOLOGY	MEDIAN	575,000	375,000	900,000	575,000	•
	# OF PHYSICIANS	99	44	6	49	•
CARDIOVASCULAR SURGERY	MEDIAN	900,000	•	850,000	900,000	900,000
	# OF PHYSICIANS	24	•	11	7	6
COLON & RECTAL SURGERY	MEDIAN	800,000	•	•	•	•
	# OF PHYSICIANS	6	•	•	•	•
DENTISTRY	MEDIAN	•	•	•	•	•
	# OF PHYSICIANS	•	•	•	•	•
DERMATOLOGY	MEDIAN	307,500	•	290,000	210,000	375,000
	# OF PHYSICIANS	50	•	21	17	7
EMERGENCY MEDICINE	MEDIAN	230,000	•	150,000	270,000	220,000
	# OF PHYSICIANS	64	•	28	21	14
FAMILY/GENERAL MEDICINE	MEDIAN	250,000	230,000	250,000	250,000	270,000
	# OF PHYSICIANS	661	58	337	163	103
OCCUPATIONAL MEDICINE	MEDIAN	230,000	•	•	200,000	•
	# OF PHYSICIANS	13	•	•	6	•
INTERNAL MEDICINE	MEDIAN	250,000	250,000	210,000	290,000	290,000
	# OF PHYSICIANS	439	62	190	112	75
INVASIVE CARDIOLOGY	MEDIAN	475,000	475,000	525,000	575,000	425,000
	# OF PHYSICIANS	97	13	19	43	22
NONINVASIVE CARDIOLOGY	MEDIAN	375,000	325,000	280,000	550,000	475,000
	# OF PHYSICIANS	61	23	14	14	10
ENDOCRINOLOGY	MEDIAN	325,000	325,000	•	290,000	267,500
	# OF PHYSICIANS	31	6	•	15	8
GASTROENTEROLOGY	MEDIAN	475,000	375,000	425,000	475,000	500,000
	# OF PHYSICIANS	93	22	18	35	18
HEMATOLOGY/ONCOLOGY	MEDIAN	425,000	375,000	425,000	425,000	425,000
	# OF PHYSICIANS	84	21	28	22	13
INFECTIOUS DISEASE	MEDIAN	325,000	400,000	•	•	•
	# OF PHYSICIANS	16	6	•	•	•
NEPHROLOGY	MEDIAN	190,000	250,000	110,000	575,000	•
	# OF PHYSICIANS	93	10	56	24	•
PULMONARY DISEASE	MEDIAN	325,000	290,000	350,000	325,000	375,000
	# OF PHYSICIANS	74	15	10	31	18
RHEUMATOLOGY	MEDIAN	307,500	270,000	325,000	297,500	297,500
	# OF PHYSICIANS	34	9	7	12	6
NEONATOLOGY	MEDIAN	475,000	•	•	•	•
	# OF PHYSICIANS	7	•	•	•	•
NEUROLOGY	MEDIAN	375,000	270,000	290,000	425,000	307,500
	# OF PHYSICIANS	67	8	25	28	6
NEUROSURGERY	MEDIAN	650,000	750,000	425,000	750,000	•
	# OF PHYSICIANS	45	8	15	19	•
NUCLEAR MEDICINE	MEDIAN	•	•	•	•	•
	# OF PHYSICIANS	•	•	•	•	•
OBSTETRICS/GYNECOLOGY	MEDIAN	425,000	425,000	425,000	475,000	425,000
	# OF PHYSICIANS	250	42	97	78	33
GYNECOLOGY	MEDIAN	325,000	277,500	•	302,500	375,000
	# OF PHYSICIANS	23	6	•	10	7
OPHTHALMOLOGY	MEDIAN	425,000	375,000	375,000	475,000	587,500
	# OF PHYSICIANS	105	21	30	36	18
ORAL SURGERY	MEDIAN	375,000	•	400,000	•	•
	# OF PHYSICIANS	11	•	8	•	•
ORTHOPEDIC SURGERY	MEDIAN	575,000	650,000	575,000	525,000	575,000
	# OF PHYSICIANS	343	63	102	81	97

Table 9A: (continued)

PHYSICIAN SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
OTOLARYNGOLOGY	MEDIAN	375,000	375,000	375,000	375,000	475,000
	# OF PHYSICIANS	71	19	28	17	7
PATHOLOGY	MEDIAN	650,000	*	900,000	650,000	*
	# OF PHYSICIANS	25	*	6	19	*
PEDIATRICS	MEDIAN	250,000	250,000	250,000	250,000	270,000
	# OF PHYSICIANS	245	21	101	77	46
PHYSICAL MEDICINE	MEDIAN	220,000	*	*	*	*
	# OF PHYSICIANS	8	*	*	*	*
PLASTIC SURGERY	MEDIAN	575,000	*	*	575,000	*
	# OF PHYSICIANS	10	*	*	6	*
PSYCHIATRY	MEDIAN	170,000	*	190,000	150,000	*
	# OF PHYSICIANS	52	*	22	21	*
RADIATION THERAPY	MEDIAN	900,000	*	*	*	*
	# OF PHYSICIANS	9	*	*	*	*
RADIOLOGY	MEDIAN	650,000	*	425,000	500,000	650,000
	# OF PHYSICIANS	121	*	34	32	51
GENERAL SURGERY	MEDIAN	375,000	325,000	375,000	425,000	425,000
	# OF PHYSICIANS	175	25	78	41	31
UROLOGY	MEDIAN	425,000	425,000	425,000	475,000	400,000
	# OF PHYSICIANS	59	10	21	22	6
VASCULAR/THORACIC SURGERY	MEDIAN	525,000	*	650,000	525,000	*
	# OF PHYSICIANS	33	*	14	11	*

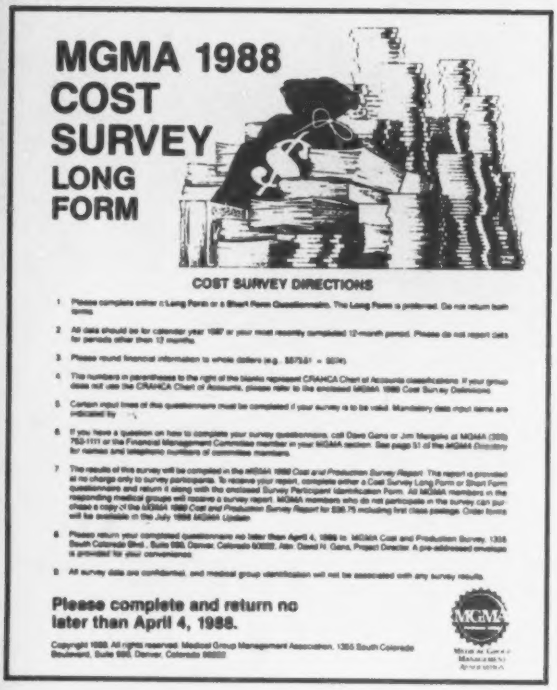
Table 9B: Median Nonphysician Provider Combined Professional Services and Ancillary Services Gross Charges by Geographic Section (281 Medical Groups Responding)

12

PROVIDER SPECIALTY		ALL US	EASTERN	MIDWEST	SOUTHERN	WESTERN
AUDIOLOGY	MEDIAN	90,000	95,000	85,000	*	*
	# OF PROVIDERS	24	6	15	*	*
NURSE PRACTITIONER	MEDIAN	95,000	*	95,000	*	100,000
	# OF PROVIDERS	30	*	15	*	10
OPTOMETRIST	MEDIAN	135,000	*	*	110,000	*
	# OF PROVIDERS	16	*	*	6	*
PHYSICAL THERAPIST	MEDIAN	145,000	100,000	125,000	*	135,000
	# OF PROVIDERS	64	18	31	*	10
PHYSICIAN'S ASSISTANT	MEDIAN	110,000	*	110,000	180,000	75,000
	# OF PROVIDERS	50	*	18	12	17
PODIATRY	MEDIAN	*	*	*	*	*
	# OF PROVIDERS	*	*	*	*	*
PSYCHOLOGY	MEDIAN	135,000	120,000	135,000	70,000	*
	# OF PROVIDERS	55	6	39	8	*
SOCIAL WORK	MEDIAN	*	*	*	*	*
	# OF PROVIDERS	*	*	*	*	*

Notes: Data for university groups are excluded from all tables.
An asterisk indicates that data are supreseed when the number of valid cases is less than 6.
All medians reflect the midpoint of range, i.e., "180 to 199" = 190,000.

Medical Group Management Association
1988 Cost Survey Based on 1987 Data



MGMA 1988 COST SURVEY LONG FORM

COST SURVEY DIRECTIONS

1. Please complete either a Long Form or a Short Form Questionnaire. The Long Form is preferred. Do not return both forms.
2. All data should be for calendar year 1987 or your most recently completed 12-month period. Please do not report data for periods other than 12 months.
3. Please round financial information to whole dollars (e.g., $573.61 = $574).
4. The numbers in parentheses to the right of the blanks represent CRAHCA Chart of Accounts classifications. If your group does not use the CRAHCA Chart of Accounts, please refer to the enclosed MGMA 1988 Cost Survey Definitions.
5. Certain input lines of this questionnaire must be completed if your survey is to be valid. Mandatory data input items are indicated by .
6. If you have a question on how to complete your survey questionnaire, call Dave Gans or Jim Margolis at MGMA (303) 753-1111 or the Financial Management Committee member in your MGMA section. See page 51 of the MGMA Directory for names and telephone numbers of committee members.
7. The results of this survey will be compiled in the MGMA 1988 Cost and Production Survey Report. The report is provided at no charge only to survey participants. To receive your report, complete either a Cost Survey Long Form or Short Form questionnaire and return it along with the enclosed Survey Participant Identification Form. All MGMA members in the responding medical groups will receive a survey report. MGMA members who do not participate in the survey can purchase a copy of the MGMA 1988 Cost and Production Survey Report for $38.75 including first class postage. Order forms will be available in the July 1988 MGMA Update.
8. Please return your completed questionnaire no later than April 4, 1988 to: MGMA Cost and Production Survey, 1355 South Colorado Blvd., Suite 900, Denver, Colorado 80222, Attn: David N. Gans, Project Director. A pre-addressed envelope is provided for your convenience.
9. All survey data are confidential, and medical group identification will not be associated with any survey results.

Please complete and return no later than April 4, 1988.

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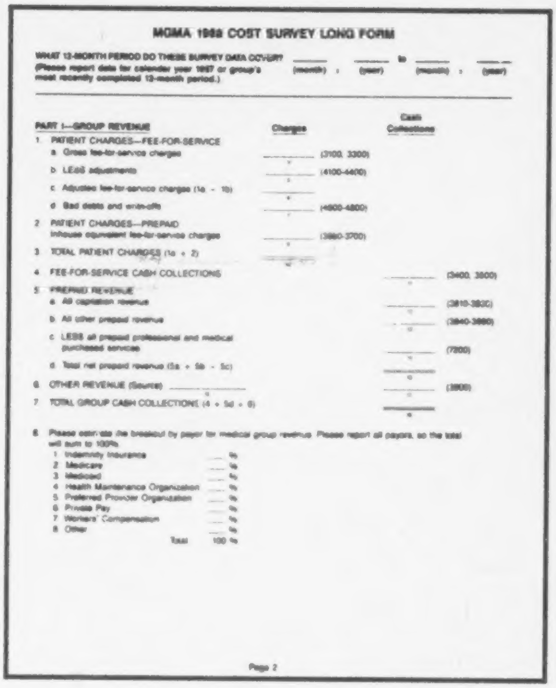

MGMA 1988 COST SURVEY LONG FORM

WHAT 12-MONTH PERIOD DO THESE SURVEY DATA COVER? ______ (month), ______ (year) to ______ (month), ______ (year)
(Please report data for calendar year 1987 or group's most recently completed 12-month period.)

PART I—GROUP REVENUE	Charges		Cash Collections	
1. PATIENT CHARGES—FEE-FOR-SERVICE				
a. Gross fee-for-service charges	______	(3100, 3300)		
b. LESS adjustments	______	(4100-4400)		
c. Adjusted fee-for-service charges (1a − 1b)	______			
d. Bad debts and write-offs	______	(4600-4800)		
2. PATIENT CHARGES—PREPAID Inhouse equivalent fee-for-service charges	______	(3660-3700)		
3. TOTAL PATIENT CHARGES (1a + 2)	______			
4. FEE-FOR-SERVICE CASH COLLECTIONS			______	(3400, 3600)
5. PREPAID REVENUE				
a. All capitation revenue			______	(3810-3830)
b. All other prepaid revenue			______	(3840-3880)
c. LESS all prepaid professional and medical purchased services			______	(7200)
d. Total net prepaid revenue (5a + 5b − 5c)			______	
6. OTHER REVENUE (Source) ______			______	(3900)
7. TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6)			______	

8. Please estimate the breakout by payor for medical group revenue. Please report all payors, so the total will sum to 100%.

1	Indemnity Insurance	___ %
2	Medicare	___ %
3	Medicaid	___ %
4	Health Maintenance Organization	___ %
5	Preferred Provider Organization	___ %
6	Private Pay	___ %
7	Workers' Compensation	___ %
8	Other	___ %
	Total	100 %

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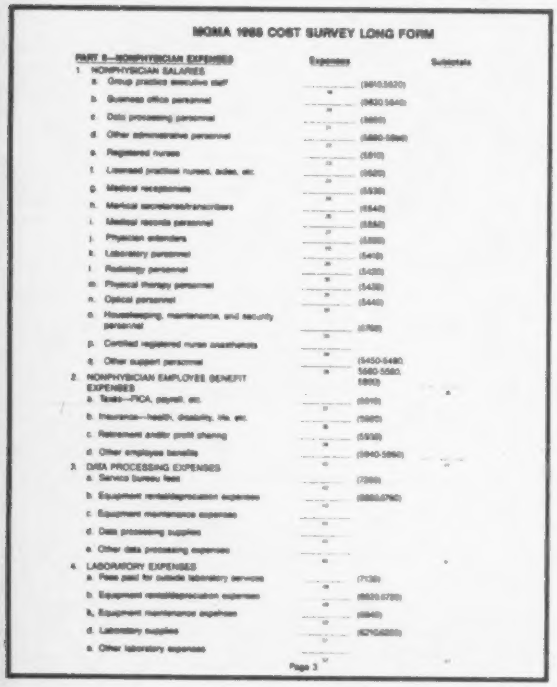

MGMA 1988 COST SURVEY LONG FORM

PART II—NONPHYSICIAN EXPENSES	Expenses		Subtotals
1. NONPHYSICIAN SALARIES			
a. Group practice executive staff	______	(5610,5620)	
b. Business office personnel	______	(5630,5640)	
c. Data processing personnel	______	(5650)	
d. Other administrative personnel	______	(5660-5690)	
e. Registered nurses	______	(5510)	
f. Licensed practical nurses, aides, etc.	______	(5520)	
g. Medical receptionists	______	(5530)	
h. Medical secretaries/transcribers	______	(5540)	
i. Medical records personnel	______	(5550)	
j. Physician extenders	______	(5560)	
k. Laboratory personnel	______	(5410)	
l. Radiology personnel	______	(5420)	
m. Physical therapy personnel	______	(5430)	
n. Optical personnel	______	(5440)	
o. Housekeeping, maintenance, and security personnel	______	(5700)	
p. Certified registered nurse anesthetists	______		
q. Other support personnel	______	(5450-5480, 5580-5580, 5800)	
2. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES			
a. Taxes—FICA, payroll, etc.	______	(5910)	
b. Insurance—health, disability, life, etc.	______	(5920)	
c. Retirement and/or profit sharing	______	(5930)	
d. Other employee benefits	______	(5940-5960)	______
3. DATA PROCESSING EXPENSES			
a. Service bureau fees	______	(7260)	
b. Equipment rental/depreciation expenses	______	(6660,6790)	
c. Equipment maintenance expenses	______		
d. Data processing supplies	______		
e. Other data processing expenses	______		
4. LABORATORY EXPENSES			
a. Fees paid for outside laboratory services	______	(7130)	
b. Equipment rental/depreciation expenses	______	(6620,6720)	
c. Equipment maintenance expenses	______	(6640)	
d. Laboratory supplies	______	(6210,6220)	
e. Other laboratory expenses	______		

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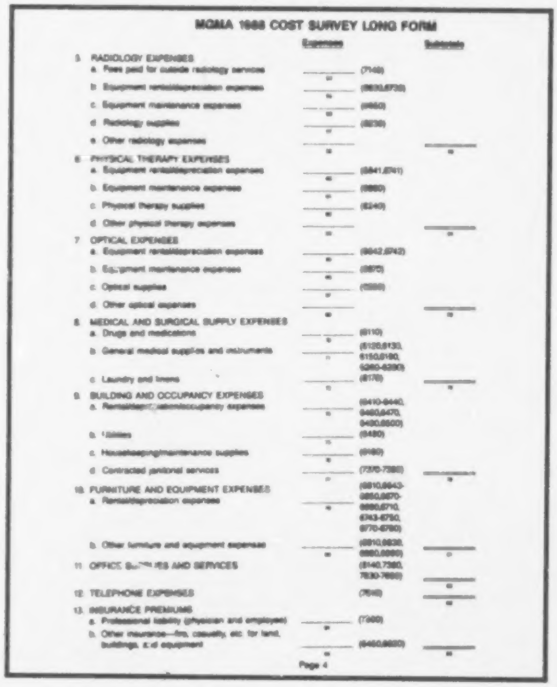

MGMA 1988 COST SURVEY LONG FORM

	Expenses		Subtotals
5. RADIOLOGY EXPENSES			
a. Fees paid for outside radiology services	______	(7140)	
b. Equipment rental/depreciation expenses	______	(6630,6730)	
c. Equipment maintenance expenses	______	(6650)	
d. Radiology supplies	______	(6230)	
e. Other radiology expenses	______		______
6. PHYSICAL THERAPY EXPENSES			
a. Equipment rental/depreciation expenses	______	(6641,6741)	
b. Equipment maintenance expenses	______	(6660)	
c. Physical therapy supplies	______	(6240)	
d. Other physical therapy expenses	______		______
7. OPTICAL EXPENSES			
a. Equipment rental/depreciation expenses	______	(6642,6742)	
b. Equipment maintenance expenses	______	(6670)	
c. Optical supplies	______	(6250)	
d. Other optical expenses	______		______
8. MEDICAL AND SURGICAL SUPPLY EXPENSES			
a. Drugs and medications	______	(6110)	
b. General medical supplies and instruments	______	(6120,6130, 6150,6190, 6260-6290)	
c. Laundry and linens	______	(6170)	______
9. BUILDING AND OCCUPANCY EXPENSES			
a. Rental/depreciation/occupancy expenses	______	(6410-6440, 6460,6470, 6490,6500)	
b. Utilities	______	(6480)	
c. Housekeeping/maintenance supplies	______	(6160)	
d. Contracted janitorial services	______	(7370-7380)	______
10. FURNITURE AND EQUIPMENT EXPENSES			
a. Rental/depreciation expenses	______	(6610,6643-6650,6670-6680,6710, 6743-6750, 6770-6790)	
b. Other furniture and equipment expenses	______	(6810,6830, 6880,6890)	______
11. OFFICE SUPPLIES AND SERVICES		(6140,7380, 7630-7660)	______
12. TELEPHONE EXPENSES		(7640)	______
13. INSURANCE PREMIUMS			
a. Professional liability (physician and employee)	______	(7300)	
b. Other insurance—fire, casualty, etc. for land, buildings, and equipment	______	(6450,6820)	______

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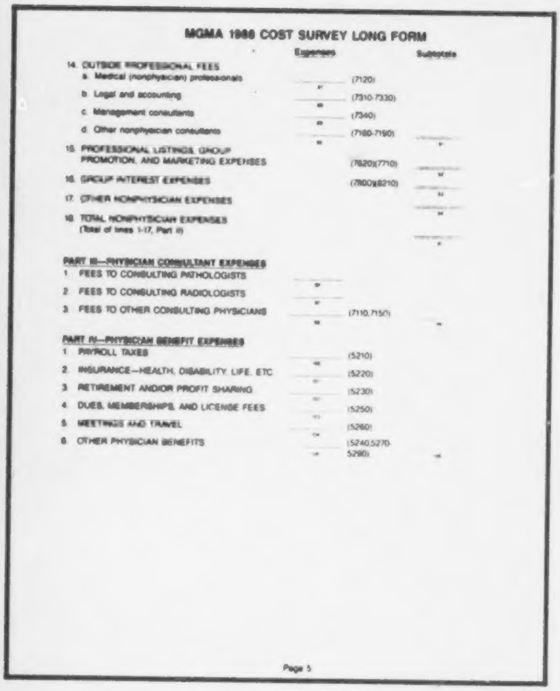
Medical Group Management Association
1988 Cost Survey Based on 1987 Data



MGMA 1988 COST SURVEY LONG FORM

	Expenses		Subtotals
14. OUTSIDE PROFESSIONAL FEES			
a. Medical (nonphysician) professionals	______	(7120)	
b. Legal and accounting	______	(7310-7330)	
c. Management consultants	______	(7340)	
d. Other nonphysician consultants	______	(7180-7190)	______
15. PROFESSIONAL LISTINGS, GROUP PROMOTION, AND MARKETING EXPENSES		(7620)(7710)	______
16. GROUP INTEREST EXPENSES		(7800)(8210)	______
17. OTHER NONPHYSICIAN EXPENSES			______
18. TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II)			______
PART III—PHYSICIAN CONSULTANT EXPENSES			
1 FEES TO CONSULTING PATHOLOGISTS	______		
2 FEES TO CONSULTING RADIOLOGISTS	______		
3 FEES TO OTHER CONSULTING PHYSICIANS	______	(7110,7150)	______
PART IV—PHYSICIAN BENEFIT EXPENSES			
1 PAYROLL TAXES	______	(5210)	
2 INSURANCE—HEALTH, DISABILITY, LIFE, ETC	______	(5220)	
3 RETIREMENT AND/OR PROFIT SHARING	______	(5230)	
4 DUES, MEMBERSHIPS, AND LICENSE FEES	______	(5250)	
5 MEETINGS AND TRAVEL	______	(5260)	
6 OTHER PHYSICIAN BENEFITS	______	(5240,5270-5290)	______

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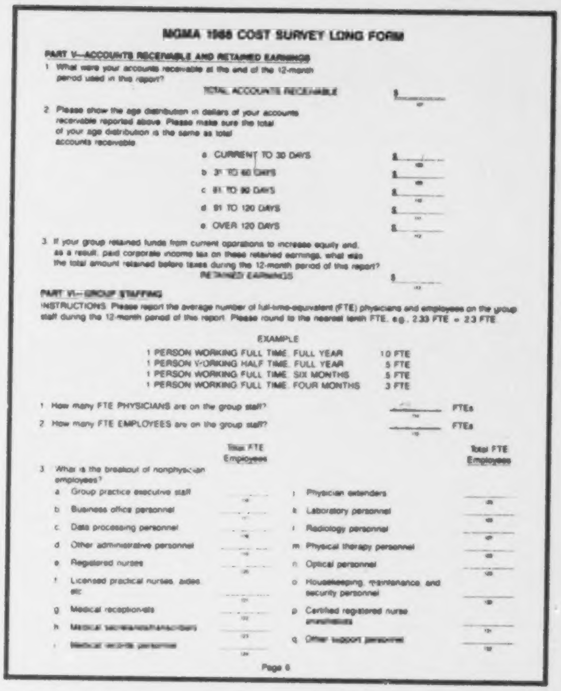

MGMA 1988 COST SURVEY LONG FORM

PART V—ACCOUNTS RECEIVABLE AND RETAINED EARNINGS

1 What were your accounts receivable at the end of the 12-month period used in this report?
TOTAL ACCOUNTS RECEIVABLE $______

2 Please show the age distribution in dollars of your accounts receivable reported above. Please make sure the total of your age distribution is the same as total accounts receivable.
a CURRENT TO 30 DAYS $______
b 31 TO 60 DAYS $______
c 61 TO 90 DAYS $______
d 91 TO 120 DAYS $______
e OVER 120 DAYS $______

3 If your group retained funds from current operations to increase equity and, as a result, paid corporate income tax on these retained earnings, what was the total amount retained before taxes during the 12-month period of this report?
RETAINED EARNINGS $______

PART VI—GROUP STAFFING

INSTRUCTIONS: Please report the average number of full-time-equivalent (FTE) physicians and employees on the group staff during the 12-month period of the report. Please round to the nearest tenth FTE, e.g., 2.33 FTE = 2.3 FTE.

EXAMPLE

1 PERSON WORKING FULL TIME, FULL YEAR	1.0 FTE
1 PERSON WORKING HALF TIME, FULL YEAR	.5 FTE
1 PERSON WORKING FULL TIME, SIX MONTHS	.5 FTE
1 PERSON WORKING FULL TIME, FOUR MONTHS	.3 FTE

1 How many FTE PHYSICIANS are on the group staff? ______ FTEs

2 How many FTE EMPLOYEES are on the group staff? ______ FTEs

3 What is the breakout of nonphysician employees?

	Total FTE Employees		Total FTE Employees
a Group practice executive staff	______	j Physician extenders	______
b Business office personnel	______	k Laboratory personnel	______
c Data processing personnel	______	l Radiology personnel	______
d Other administrative personnel	______	m Physical therapy personnel	______
e Registered nurses	______	n Optical personnel	______
f Licensed practical nurses, aides, etc	______	o Housekeeping, maintenance, and security personnel	______
g Medical receptionists	______	p Certified registered nurse anesthetists	______
h Medical secretaries/transcribers	______	q Other support personnel	______
i Medical records personnel	______		

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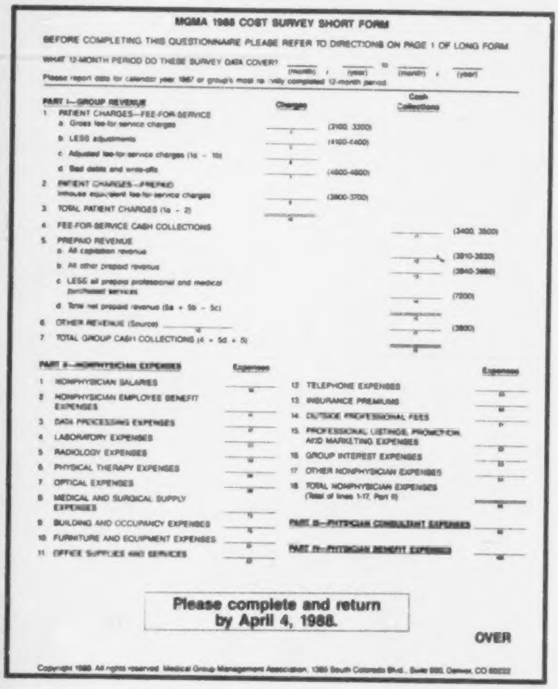

MGMA 1988 COST SURVEY SHORT FORM

BEFORE COMPLETING THIS QUESTIONNAIRE PLEASE REFER TO DIRECTIONS ON PAGE 1 OF LONG FORM

WHAT 12-MONTH PERIOD DO THESE SURVEY DATA COVER? ______ (month) , ______ (year) to ______ (month) , ______ (year)

Please report data for calendar year 1987 or group's most recently completed 12-month period

PART I—GROUP REVENUE	Charges		Cash Collections	
1 PATIENT CHARGES—FEE-FOR-SERVICE				
a Gross fee-for-service charges	______	(3100, 3300)		
b LESS adjustments	______	(4100-4400)		
c Adjusted fee-for-service charges (1a − 1b)	______			
d Bad debts and write-offs	______	(4600-4800)		
2 PATIENT CHARGES—PREPAID Inhouse equivalent fee-for-service charges	______	(3600-3700)		
3 TOTAL PATIENT CHARGES (1a + 2)	______			
4 FEE-FOR-SERVICE CASH COLLECTIONS			______	(3400, 3500)
5 PREPAID REVENUE				
a All capitation revenue			______	(3810-3830)
b All other prepaid revenue			______	(3840-3860)
c LESS all prepaid professional and medical purchased services			______	(7200)
d Total net prepaid revenue (5a + 5b − 5c)			______	
6 OTHER REVENUE (Source) ______			______	(3900)
7 TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6)			______	

PART II—NONPHYSICIAN EXPENSES	Expenses		Expenses
1 NONPHYSICIAN SALARIES	______	12 TELEPHONE EXPENSES	______
2 NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES	______	13 INSURANCE PREMIUMS	______
3 DATA PROCESSING EXPENSES	______	14 OUTSIDE PROFESSIONAL FEES	______
4 LABORATORY EXPENSES	______	15 PROFESSIONAL LISTINGS, PROMOTION AND MARKETING EXPENSES	______
5 RADIOLOGY EXPENSES	______	16 GROUP INTEREST EXPENSES	______
6 PHYSICAL THERAPY EXPENSES	______	17 OTHER NONPHYSICIAN EXPENSES	______
7 OPTICAL EXPENSES	______	18 TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II)	______
8 MEDICAL AND SURGICAL SUPPLY EXPENSES	______		
9 BUILDING AND OCCUPANCY EXPENSES	______	**PART III—PHYSICIAN CONSULTANT EXPENSES**	______
10 FURNITURE AND EQUIPMENT EXPENSES	______		
11 OFFICE SUPPLIES AND SERVICES	______	**PART IV—PHYSICIAN BENEFIT EXPENSES**	______

Please complete and return by April 4, 1988.

OVER

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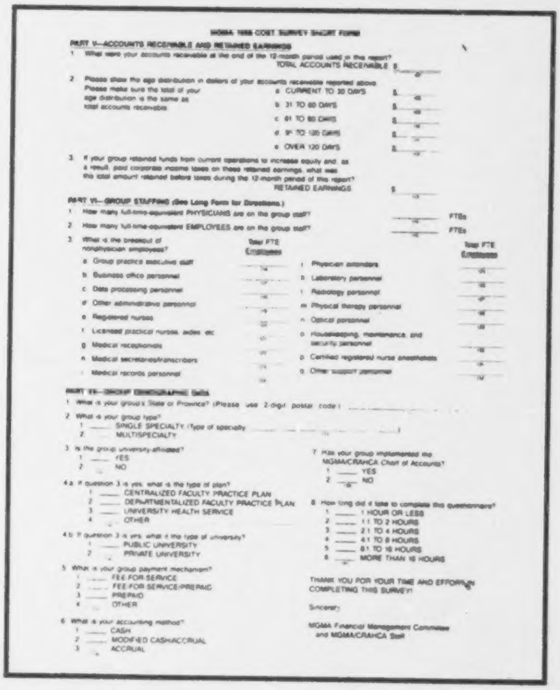


MGMA 1988 COST SURVEY SHORT FORM

PART V—ACCOUNTS RECEIVABLE AND RETAINED EARNINGS

1 What were your accounts receivable at the end of the 12-month period used in this report?
TOTAL ACCOUNTS RECEIVABLE $______

2 Please show the age distribution in dollars of your accounts receivable reported above. Please make sure the total of your age distribution is the same as total accounts receivable.
a CURRENT TO 30 DAYS $______
b 31 TO 60 DAYS $______
c 61 TO 90 DAYS $______
d 91 TO 120 DAYS $______
e OVER 120 DAYS $______

3 If your group retained funds from current operations to increase equity and, as a result, paid corporate income taxes on these retained earnings, what was the total amount retained before taxes during the 12-month period of this report?
RETAINED EARNINGS $______

PART VI—GROUP STAFFING (See Long Form for Directions.)

1 How many full-time-equivalent PHYSICIANS are on the group staff? ______ FTEs

2 How many full-time-equivalent EMPLOYEES are on the group staff? ______ FTEs

3 What is the breakout of nonphysician employees?

	Total FTE Employees		Total FTE Employees
a Group practice executive staff	______	j Physician extenders	______
b Business office personnel	______	k Laboratory personnel	______
c Data processing personnel	______	l Radiology personnel	______
d Other administrative personnel	______	m Physical therapy personnel	______
e Registered nurses	______	n Optical personnel	______
f Licensed practical nurses, aides, etc	______	o Housekeeping, maintenance, and security personnel	______
g Medical receptionists	______	p Certified registered nurse anesthetists	______
h Medical secretaries/transcribers	______	q Other support personnel	______
i Medical records personnel	______		

PART VII—GROUP DEMOGRAPHIC DATA

1 What is your group's State or Province? (Please use 2-digit postal code) ______

2 What is your group type?
1 ______ SINGLE SPECIALTY (Type of specialty ______)
2 ______ MULTISPECIALTY

3 Is the group university-affiliated?
1 ______ YES
2 ______ NO

4 a. If question 3 is yes, what is the type of plan?
1 ______ CENTRALIZED FACULTY PRACTICE PLAN
2 ______ DEPARTMENTALIZED FACULTY PRACTICE PLAN
3 ______ UNIVERSITY HEALTH SERVICE
4 ______ OTHER ______

4 b. If question 3 is yes, what is the type of university?
1 ______ PUBLIC UNIVERSITY
2 ______ PRIVATE UNIVERSITY

5 What is your group payment mechanism?
1 ______ FEE-FOR-SERVICE
2 ______ FEE-FOR-SERVICE/PREPAID
3 ______ PREPAID
4 ______ OTHER

6 What is your accounting method?
1 ______ CASH
2 ______ MODIFIED CASH/ACCRUAL
3 ______ ACCRUAL

7 Has your group implemented the MGMA/CRAHCA Chart of Accounts?
1 ______ YES
2 ______ NO

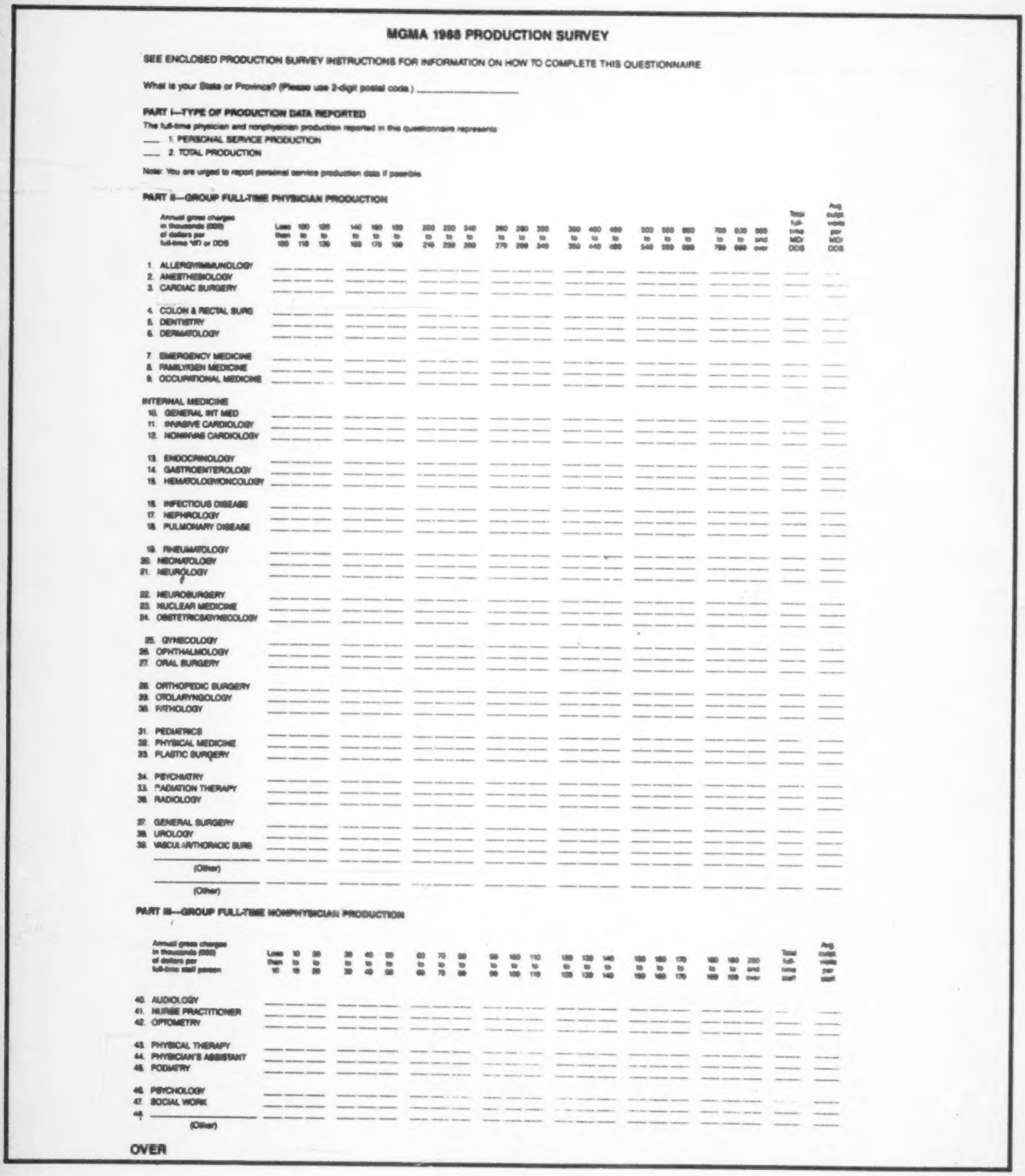
8 How long did it take to complete this questionnaire?
1 ______ 1 HOUR OR LESS
2 ______ 1.1 TO 2 HOURS
3 ______ 2.1 TO 4 HOURS
4 ______ 4.1 TO 8 HOURS
5 ______ 8.1 TO 16 HOURS
6 ______ MORE THAN 16 HOURS

THANK YOU FOR YOUR TIME AND EFFORT IN COMPLETING THIS SURVEY!

Sincerely,

MGMA Financial Management Committee
and MGMA/CRAHCA Staff

Medical Group Management Association 1988 Production Survey Based on 1987 Data



MGMA 1988 PRODUCTION SURVEY

SEE ENCLOSED PRODUCTION SURVEY INSTRUCTIONS FOR INFORMATION ON HOW TO COMPLETE THIS QUESTIONNAIRE

What is your State or Province? (Please use 2-digit postal code.) ______________

PART I—TYPE OF PRODUCTION DATA REPORTED

The full-time physician and nonphysician production reported in this questionnaire represents:

___ 1. PERSONAL SERVICE PRODUCTION
___ 2. TOTAL PRODUCTION

Note: You are urged to report personal service production data if possible.

PART II—GROUP FULL-TIME PHYSICIAN PRODUCTION

Annual gross charges in thousands (000) of dollars per full-time MD or DDS	Less than 100	100 to 119	120 to 139	140 to 159	160 to 179	180 to 199	200 to 219	220 to 239	240 to 259	260 to 279	280 to 299	300 to 349	350 to 399	400 to 449	450 to 499	500 to 549	550 to 599	600 to 699	700 to 799	800 to 899	900 and over	Total full-time MD/DDS	Avg outpt visits per MD/DDS
1. ALLERGY/IMMUNOLOGY																							
2. ANESTHESIOLOGY																							
3. CARDIAC SURGERY																							
4. COLON & RECTAL SURG																							
5. DENTISTRY																							
6. DERMATOLOGY																							
7. EMERGENCY MEDICINE																							
8. FAMILY/GEN MEDICINE																							
9. OCCUPATIONAL MEDICINE																							
INTERNAL MEDICINE																							
10. GENERAL INT MED																							
11. INVASIVE CARDIOLOGY																							
12. NONINVAS CARDIOLOGY																							
13. ENDOCRINOLOGY																							
14. GASTROENTEROLOGY																							
15. HEMATOLOGY/ONCOLOGY																							
16. INFECTIOUS DISEASE																							
17. NEPHROLOGY																							
18. PULMONARY DISEASE																							
19. RHEUMATOLOGY																							
20. NEONATOLOGY																							
21. NEUROLOGY																							
22. NEUROSURGERY																							
23. NUCLEAR MEDICINE																							
24. OBSTETRICS/GYNECOLOGY																							
25. GYNECOLOGY																							
26. OPHTHALMOLOGY																							
27. ORAL SURGERY																							
28. ORTHOPEDIC SURGERY																							
29. OTOLARYNGOLOGY																							
30. PATHOLOGY																							
31. PEDIATRICS																							
32. PHYSICAL MEDICINE																							
33. PLASTIC SURGERY																							
34. PSYCHIATRY																							
35. RADIATION THERAPY																							
36. RADIOLOGY																							
37. GENERAL SURGERY																							
38. UROLOGY																							
39. VASCULAR/THORACIC SURG																							
______ (Other)																							
______ (Other)																							

PART III—GROUP FULL-TIME NONPHYSICIAN PRODUCTION

Annual gross charges in thousands (000) of dollars per full-time staff person	Less than 10	10 to 19	20 to 29	30 to 39	40 to 49	50 to 59	60 to 69	70 to 79	80 to 89	90 to 99	100 to 109	110 to 119	120 to 129	130 to 139	140 to 149	150 to 159	160 to 169	170 to 179	180 to 189	190 to 199	200 and over	Total full-time staff	Avg outpt visits per staff
40. AUDIOLOGY																							
41. NURSE PRACTITIONER																							
42. OPTOMETRY																							
43. PHYSICAL THERAPY																							
44. PHYSICIAN'S ASSISTANT																							
45. PODIATRY																							
46. PSYCHOLOGY																							
47. SOCIAL WORK																							
48. ______ (Other)																							

OVER